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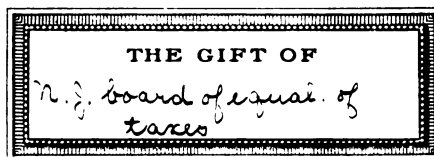
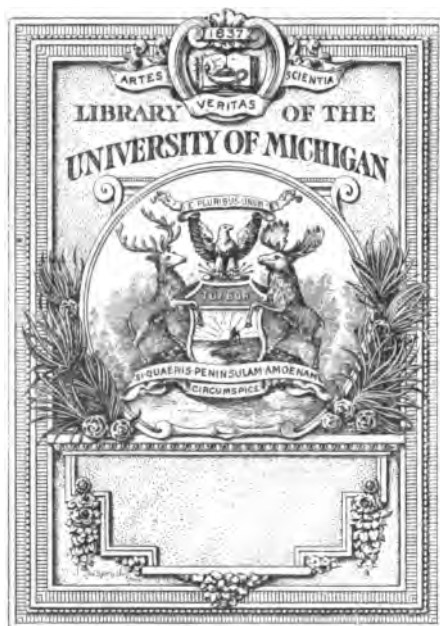
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REPORT
OF THE
Board of Equalization
of Taxes
1910



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SIXTH ANNUAL REPORT

OF THE

Board of Equalization of Taxes

OF NEW JERSEY

For the Year Ending October 31,

1910.

PATERSON, N. J.
News Printing Co., State Printers.

1910

MEMBERS
OF THE
Board of Equalization of Taxes of New Jersey.

FRANK B. JESS, *President*,
HADDON HEIGHTS.

HENRY J. IRICK,
VINCENTOWN.

THEODORE SIMONSON,
NEWTON.

GEORGE M. McCARTHY,
JERSEY CITY.

BLOOMFIELD H. MINCH,
BRIDGETON.

HENRY W. BUXTON, *Clerk*.
TRENTON.

REPORT.

STATE OF NEW JERSEY,
OFFICE OF THE
BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY,
TRENTON, October 31, 1910.

To the Legislature of the State of New Jersey:

In compliance with the provisions of the law the Board of Equalization of Taxes of New Jersey submits herewith its sixth annual report.

APPEALS.

In its appellate capacity the Board has considered eight hundred and eighty-one petitions during the past year. These have been of a considerable diversity of character, ranging from farm lands and private residences to large corporate holdings of manufacturing, railroad, steamship and similar properties. Some of them were brought on questions of fact and others involved points of law. Among the valuations in dispute were assessments on tenement property, storage warehouse, street railway tracks and appurtenances, poles, wires, etc., of telephone and electric light companies, gas mains and appurtenances, bridges, manufacturing plants, machinery, fixtures and stock, quarries, hotel property, distillery, riparian rights, water front property, docks, bulkheads and piers, grain elevators, railroad property, large vacant tracts plotted into lots, cattle and farming implements, bank stock, and property claimed to be exempt on various grounds.

The assessment of bank stock has occupied a considerable share of the Board's attention, a number of appeals having been filed from such assessments, particularly from the City of Newark, where a number of stockholders in four Newark banks filed petitions. The City of Newark contended that these shares should be assessed at their value in the open market, allowing the

deductions for real estate and exempt securities provided by law, and the appellants held that they should be assessed according to what the books of the bank showed the value of its assets to be. After considering the able argument submitted by counsel for both sides, the majority of the Board decided that the proper way to ascertain the true value of bank stock for the purpose of taxation is to take the total resources of the bank, deduct therefrom the total liabilities, the real estate and the exempt securities, and divide the result by the number of shares. Two minority opinions were filed in this case, one agreeing in the main with the majority opinion, but reaching the result by a different method of computation, and the other sustaining the contention for an assessment on the basis of market value.

The Prudential Insurance Company filed an appeal from the assessment made against it by the City of Newark, on two items, one the sum of \$14,623,279.37, being the amount apportioned to deferred dividend policy holders as required by Chapter 71 of the Laws of 1907, and the other the sum of \$271,191, being voluntary dividends making industrial policies paid up for policy holders attaining the age of seventy-five in 1909, the year for which the assessment was made. The appellant contended that both of these sums were liabilities, and therefore not assessable against it by the City of Newark. The case was argued at some length, and the decision reached by the Board was that the first item was a liability, and as such should be deducted in ascertaining the amount of the property of the Company liable to taxation under the general tax act of 1903 and Chapter 218 of the Laws of 1906, and that the second item was an asset and should not be deducted. This judgment was carried to the Supreme Court by the City, and has recently been reversed. The syllabus in the case, and a brief account of the grounds on which the case was brought and decided, will be found elsewhere in this report, under the head of "Court Decisions."

Another important point of law was brought up in a group of appeals filed by various New Jersey corporations from assessments on personal property, levied against them by the City of Jersey City, in which municipality each of the appellant companies keeps an office and its stock and transfer books, according to the statute. It was agreed, by stipulation between the parties, that these corporations owned no property, real or personal, in the taxing district of Jersey City, and did not on May 20, 1909; that their business was conducted elsewhere in each instance and that their real and personal property was located outside said city; that their real and personal property had been

assessed for the year 1909 in the various states and localities where the business of the corporation in question was conducted, and the taxes paid thereon; that these assessments were less than the true value of the property, by the amount of the assessments under review in this proceeding, and that the appellants were, on May 20, 1909, possessed of intangible assets to the value of the assessment under review in each case.

These cases therefore involved the theory that the taxing district can reach by its power of taxation personal property lying beyond its territorial jurisdiction, and also the fiction of law that personal property follows the domicile of the owner. It is impossible here to go at length into the argument submitted by both sides, both at the hearing and in the very able briefs filed by the City and the various appellants, or to follow the points on which the Board reached its conclusion, save in the briefest way. The judgment of the Board was that these assessments must be cancelled, as they were against personal property situate outside of the State, on which taxes had been assessed and paid within the preceding twelve months in the foreign states, which property is exempt from further taxation in New Jersey under section three of the general tax act of 1903. The City contended on this point that as the assessments levied on this property in the foreign states had been less than the true value of the property by the amount of the assessment under review, and as the appellants were possessed on May twentieth of intangible assets to the value of the assessments imposed by Jersey City, the property sought to be assessed by Jersey City had not been taxed elsewhere so as to entitle it to exemption under section three of the general tax act of 1903. The Board held that to pass on this question would involve a review of the acts of the taxing officers of other States, an action which would be beyond the jurisdiction of this Board.

The Pennsylvania Tunnel and Terminal Railroad Company has filed some eighteen appeals from assessments on its property in five taxing districts in Hudson County, aggregating \$8,670,000. The assessments cover the years 1905 to 1909, inclusive, being made according to the progress of the work on May twentieth of each year. These assessments, which are on the right of way, about one hundred feet in width, with improvements thereon, were levied by the Hudson County Board of Taxation on March 18, 1910, and the Company brought the appeals on the grounds, among others, that the County Board was without jurisdiction to levy assessments and that the valuations were excessive. These cases are still pending before us, the testi-

mony not being all in at the date of making this report, but the question and the amounts involved make their decision an exceedingly important one.

RATABLES.

The returns received at this office for the year 1910 show that the net valuation of real and personal property assessed for local taxation in this State is \$2,045,898,213.85, of which \$1,776,408,029.50 represents real estate and \$271,941,267.93 personal property. Deductions for debts amount to \$7,167,285.00.

The total amount of property exempt from taxation in the State is \$172,975,158, which is divided as follows:

Public school property, \$33,462,780; other school property, \$9,476,685; public property, \$65,006,926; church and charitable property, \$57,281,560; cemeteries and graveyards, \$7,747.207.

The amounts of ratables and exemptions are given in detail, by taxing districts and counties, in the appendix to this report. These abstracts are compiled by the County Boards of Taxation from the books of the several assessors, after such books have been examined, revised and corrected by them according to law, and they also show the apportionment of taxes and the tax rate in every taxing district in the State. The table of totals at the end gives these figures by counties, in more condensed form.

The ratables for 1910 have increased \$96,210,926.56 over the ratables for the previous year, Essex County leading with the notable increase of \$30,533,447, and Hudson following with nearly fourteen million over the assessment of last year. Of the increase in Essex County about twenty-three million dollars is on real estate and seven million on personal property. The City of Newark contributes about seventeen million dollars of this increase, of which a scant eleven million dollars represents real estate and over six million dollars is added to personal property.

In Hudson County the increase of \$13,960,549 is almost entirely on real estate, in which the increase is \$12,851,888.

The increase of \$8,876,807 in Bergen County is spread quite generally throughout the county, there being a gross increase of \$6,241,144 on real estate and \$2,635,663 on personal property.

In Union County the net increase over last year is \$8,370,087.76, of which the City of Elizabeth contributes something over three million dollars. Real estate valuations in this County have increased \$6,380,808.50, and personal \$2,533,104.84.

BOARD OF EQUALIZATION OF TAXES.

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In Passaic County the increase of \$7,956,122 is almost entirely on real estate, which has increased \$7,184,798. This increase appears to be generally proportioned throughout the County.

In Atlantic County there is a net increase of \$7,181,169. Real estate has increased \$7,430,101, but personal property has decreased by \$239,682 since last year. About five million dollars of the real estate increase comes from Atlantic City, and \$222,946 of the personalty decrease comes from the same city. This decrease is due to the shrinkage in the assessable value of bank stock, a subject which we treat at greater length in another part of this report. Personal estate generally in the county showed an increase, but bank stock, decreasing by about four hundred thousand dollars, brought this down to the net increase indicated above.

The following tabulation gives the total valuations taxable in each county for the years 1909 and 1910, and the net increase in each case:

<i>County.</i>	<i>Valuation of 1909.</i>	<i>Valuation of 1910.</i>	<i>Increase.</i>
Atlantic.....	\$72,943,252.00	\$80,124,421.00	\$7,181,169.00
Bergen.....	93,637,719.00	102,514,526.00	8,876,807.00
Burlington.....	30,455,304.00	30,997,525.00	542,221.00
Camden.....	74,811,949.20	77,296,931.00	2,484,981.80
Cape May.....	23,765,588.00	25,132,851.00	1,367,263.00
Cumberland.....	22,163,967.00	23,464,212.00	1,300,245.00
Essex.....	485,771,413.00	516,304,860.00	30,533,447.00
Gloucester.....	21,252,258.00	22,071,345.00	819,087.00
Hudson.....	453,970,270.00	467,930,819.00	13,960,549.00
Hunterdon.....	20,268,122.00	20,773,174.00	505,052.00
Mercer.....	86,996,781.00	88,642,928.00	1,646,147.00
Middlesex.....	56,235,541.00	59,788,496.00	3,552,955.00
Monmouth.....	89,278,685.00	92,466,716.00	3,188,031.00
Morris.....	45,581,792.00	47,051,366.00	1,469,574.00
Ocean.....	16,095,587.00	16,647,320.00	551,733.00
Passaic.....	146,568,974.00	154,525,096.00	7,956,122.00
Salem.....	15,614,815.00	15,872,320.00	257,505.00
Somerset.....	28,399,779.00	29,369,315.00	969,536.00
Sussex.....	14,933,100.00	15,130,743.00	197,643.00
Union.....	127,013,402.09	135,383,489.85	8,370,087.76
Warren.....	23,928,989.00	24,409,760.00	480,771.00
Totals.....	\$1,949,687,287.29	\$2,045,898,213.85	\$96,210,926.56

MUNICIPAL EXPENDITURES AND THE TAX RATE.

We submit herewith two tabulations, the first of which shows in convenient form the total amounts apportioned in each county and in the State for the three general purposes for which local taxes are raised, namely, State School taxes, County Taxes and the amounts to be raised for local purposes, for the years 1909 and 1910, and the average tax rate in each county and in the

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State for the same years, this average being computed according to the rule laid down in Chapter 82 of the Laws of 1906. The second tabulation continues this comparison by giving the amounts by which these budgets have increased or decreased from 1909 to 1910, as well as the increase in the ratables of each county and the increase or decrease in the average tax rate.

These tabulations here follow:

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BOARD OF EQUALIZATION OF TAXES.

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COUNTIES.	—STATE SCHOOL TAX.—		—COUNTY TAX.—		—LOCAL TAX.—		AVERAGE TAX RATE.	
	1909.	1910.	1909.	1910.	1909.	1910.	1909.	1910.
Atlantic	\$172,961.95	\$196,852.66	\$177,300.00	\$195,000.00	\$903,909.20	\$1,071,083.84	\$1.863	\$1.961
Bergen	232,637.09	252,701.02	292,588.84	500,639.85	1,435,985.00	1,542,282.00	2.117	2.273
Burlington	81,924.46	86,553.95	204,355.40	192,136.57	278,854.05	311,711.40	1.870	1.908
Camden	196,199.22	201,895.73	301,439.61	329,291.75	985,629.65	1,006,392.49	1.967	1.979
Cape May	60,281.56	64,136.43	87,300.00	105,400.00	354,458.04	375,025.18	2.095	2.182
Cumberland	59,072.00	59,814.11	90,000.00	98,000.00	280,218.43	293,832.00	1.932	1.931
Essex	1,193,809.58	1,310,610.18	1,845,176.26	1,961,588.99	6,119,593.15	6,500,948.31	1.880	1.888
Gloucester	55,553.05	57,353.68	104,000.00	106,000.00	210,461.50	224,660.92	1.697	1.715
Hudson	1,177,687.40	1,225,133.98	1,853,222.84	2,162,682.17	5,044,258.48	5,417,684.24	1.778	1.881
Hunterdon	53,678.17	54,697.78	97,562.36	89,050.00	162,716.07	195,285.80	1.505	1.585
Mercer	231,878.07	234,779.06	350,995.44	371,696.00	829,153.81	1,006,335.40	1.629	1.832
Middlesex	145,504.20	151,763.40	300,000.00	280,000.00	581,146.26	642,274.94	1.829	1.795
Monmouth	233,309.29	240,937.25	394,848.61	386,800.79	1,092,685.00	1,132,923.00	1.960	1.945
Morris	118,321.49	123,012.03	265,800.00	312,600.00	412,353.00	442,710.58	1.748	1.867
Ocean	41,473.22	43,437.31	76,000.00	88,675.00	152,025.96	181,454.46	1.652	1.846
Passaic	374,881.50	395,547.12	470,253.64	457,110.40	1,604,174.94	1,598,332.58	1.670	1.588
Salem	41,608.84	42,139.85	83,391.16	83,250.00	108,096.92	117,829.96	1.502	1.532
Somerset	74,662.25	76,642.76	160,000.00	170,342.01	256,615.68	282,053.55	1.737	1.800
Sussex	39,124.73	40,300.10	64,809.65	73,755.00	146,601.00	144,888.00	1.677	1.714
Union	320,715.27	342,772.31	395,000.00	369,000.00	1,334,646.78	1,440,961.43	1.614	1.604
Warren	62,949.29	64,577.39	110,550.00	95,900.00	159,132.37	186,677.78	1.383	1.423
Total	\$4,968,232.63	\$5,265,658.10	\$7,724,593.81	\$8,428,918.53	\$22,452,715.29	\$24,115,347.86	\$1.808	\$1.856

BOARD OF EQUALIZATION OF TAXES.

COUNTIES.	STATE SCHOOL TAX		COUNTY TAX		LOCAL TAX		RATABLES.		AVERAGE TAX RATE.	
	Increase since 1909.	Decrease since 1909.	Increase since 1909.	Decrease since 1909.	Increase since 1909.	Decrease since 1909.	Increase since 1909.	Decrease since 1909.	Increase since 1909.	Decrease since 1909.
Atlantic	\$23,800.71		\$17,700.00		\$167,174.64		\$7,181,169.00		.098	
Pergen	20,063.93		208,051.01		106,297.00		8,876,867.00		.156	
Burlington	4,620.49				32,857.35		542,221.00		.038	
Camden	5,666.51		27,852.14		20,762.84		2,484,981.80		.012	
Cape May	3,854.87		18,100.00		20,567.14		1,367,263.00		.087	
Cumberland	742.11		8,000.00		13,613.57		1,300,245.00	.001		
Essex	116,800.60		116,412.73		381,355.16		30,533,447.00		.008	
Gloucester	1,800.63		2,000.00		14,199.42		819,087.00		.018	
Hudson	47,446.58		309,459.33		373,425.76		13,960,549.00		.103	
Hunterdon	1,019.61				32,569.73		505,052.00		.080	
Mercer	2,900.99		20,700.56		177,181.59		1,646,147.00		.203	
Middlesex	6,259.20				61,128.68		3,552,955.00	.034		
Monmouth	7,627.96				40,238.00		3,188,931.00	.015		
Morris	4,690.54		46,800.00		30,357.58		1,469,574.00		.119	
Ocean	1,964.99		12,675.00		29,428.50		551,733.00		.194	
Passaic	20,665.62						7,956,122.00	.082		
Salem	531.01				9,733.04		257,505.00		.030	
Somerset	1,980.51		10,342.01		25,437.87		969,536.00		.063	
Sussex	1,175.37		8,945.35				197,643.00		.037	
Union	22,057.04				106,314.65		8,370,087.76	.010		
Warren	1,628.10				27,545.41		480,771.00		.040	
Totals	\$297,425.47		\$807,038.13		\$1,670,187.93		\$96,210,926.56			
Net Increases	\$297,425.47		\$704,324.72		\$1,662,632.57		\$96,210,926.56			.048

As the second tabulation shows, the amount to be raised for State School taxes has increased in each county throughout the State, but eight counties have decreased their county expenses, and two show a decrease in the total of the local budgets. The net result shows an increase on each item, although these increases since 1909 are proportionately much less than the increase in the same items from 1908 to 1909. For instance, the increase in the local tax budgets from 1909 to 1910 is \$1,662,632.57, which is nearly a million dollars less than the increase from 1908 to 1909. The increase in the County budgets from 1909 to 1910 is \$704,324.72, which in round numbers is eighty-four thousand dollars less than the increase from 1908 to 1909, and the increase of \$297,425.47 in the State School tax is over six hundred thousand dollars less than the increase of the previous year.

The average tax rate in the entire State has increased four cents and eight mills over the average rate of 1909. These figures represent the rate for all purposes, and therefore include State School tax and the other items that are excepted from the operation of the maximum tax rate act. Warren County rates show the lowest average, it being \$1.423 for all purposes, and Salem, Hunterdon and Passaic come next. In two counties, Bergen and Cape May, the average rate is above two dollars on the hundred dollars of valuation, this being because a number of taxing districts in each county have applied for the thirty cents increase in the rate, allowed by Chapter 182 of the Laws of 1908, and also for the reason that many of the rates, having been high at the time the maximum tax rate act was passed, have not yet reached the minimum contemplated by that act in its plan of annual reduction. In Bergen County forty-three out of the sixty-four taxing districts applied for and received the increased rate, and in Cape May County similar action was taken in seven out of the sixteen taxing districts comprising the county.

In Cumberland, Middlesex, Monmouth, Passaic and Union Counties the average tax rates are lower for the year 1910 than they were for 1909. Of the increased average rates, the lowest increase is in Essex County, which shows an advance of eight mills on the hundred dollars of valuation, and the highest is in Mercer, where the increase since last year is twenty cents and three mills.

Our aim in placing these comparative tabulations before the Legislature and the public is to show clearly the various items which constitute the burden of local taxation, their relationship to each other and the rate at which they tend to increase.

The average tax rate of \$1.856 per hundred dollars of valuation in the entire State, as reported this year, is not an excessive one, but this of course is made up of many that are lower and some that are considerably higher. Our Constitution and laws provide that property shall be assessed for taxation according to its true value, that is, one hundred per cent. value, and under this valuation, which is the only one for which there is any legal justification whatever, the amount of the tax rate represents the exact percentage of the value of the property which must be taken for the purposes of taxation. The tax rate therefore is the barometer of both public expenditures and private ability to pay, and is one of the most important factors in the economic welfare of the State. In most States having tax rate limitation acts, the maximum fixed by law may only be exceeded by a three-fifths vote of the people, this being considered to give the rates sufficient flexibility to meet emergent conditions, and still be a check on those who might utilize that flexibility for unnecessary and ill considered expenses.

ASSESSMENT BY COUNTIES.

Among the problems of taxation none is more difficult and at the same time more essential to a fair and just administration of the tax laws than the problem of securing an assessment of property under general laws and by uniform rules, according to its true value. The State Constitution and the general tax act require such an assessment. The Courts of New Jersey have settled beyond all question that true value, within the meaning of the Constitution, is market value or exchangeable value in cash. The duty of the assessing officer, therefore, is plain and mandatory. The difficulty arises in performing the duty. That the duty is not always efficiently performed is due sometimes to the difficulty in determining the true value of the property to be assessed, but more often to the inherent defects in the machinery of assessment. The first fundamental weakness of this system is that it makes the taxing district the unit for assessment purposes. The second serious defect is that it requires, in most taxing districts, that the assessors shall be elected. The theory upon which this plan is based may be highly attractive, but it does not stand the test of practical operation. Many elective assessors are intelligent men who try conscientiously to perform the duty imposed upon them. The trouble, as a rule, is not with the men but with the system. The system makes it very difficult to obtain assessors who will be unbiased judges of property values, who will be impervious to local influences, who will not

be affected by political considerations and whose sole aim will be to secure an assessment of all property within their jurisdiction at its true value. The tenure of the assessor, in many cases, is made to depend not upon a faithful discharge of his duty under the law, but upon the extent to which he is willing to disregard the law. He is bound to feel that his own interests and the interests of his constituency are best served by low assessments, rather than by assessment at true value. His judgment as to values is inevitably influenced by local, political, personal and business considerations, and yet in no other position of public trust is there a more imperative need for absolute independence and scrupulous fidelity to the plain dictates of the law, than in that of the assessor. It is true that his work is subject to review, and that therefore there is little likelihood of irreparable injury or irremediable injustice in individual cases. Our system of taxation is well devised to protect the taxpayer from unjust or discriminatory assessments affecting him individually, but we are now dealing with the problem of securing a fair and equal distribution of the common tax burden, among all the people and all the property subject thereto. Our deliberate judgment is that a serious obstacle to such a distribution is the election of assessors.

The method of choosing the assessor, however, is less important, perhaps, than the matter of fixing his territorial jurisdiction. The present scheme provides for one assessor or for one Board of Assessors for each taxing district. It is necessary, or at least highly desirable, that each taxing district should be a distinct unit, so far as the collection of taxes is concerned, but the same necessity or the same desirability does not exist with respect to the assessment for taxes. It must certainly be obvious, that the fewer assessment districts there are the greater should be the approximation to uniformity in the assessments, and in the standards of true value. The people of every taxing district are indirectly concerned in the assessments of every other taxing district, inasmuch as just to the extent that assessments generally are made in accordance with the law, will the common burden of taxation be equally distributed and proportionately reduced. A decided advance in securing such assessment would, in the judgment of this Board, be made by so changing the law as to provide for the subdivision of the State into large districts for assessment purposes. These subdivisions should be not less than single counties, and in fact many conditions concur in favor of the county as the unit for assessment. Uniformity would certainly be much more surely attainable in assessments made for

the county as a whole than is possible under the present method of making as many different assessments as there are taxing districts. Under the county system we should have only twenty-one assessments instead of four hundred and seventy-four, made by nearly six hundred assessors, as at present. It will readily be seen that the difficulty of obtaining a strict adherence to the Constitutional requirements as to assessing property, would be materially lessened by any system which would reduce the number of assessing units to twenty-one and centre responsibility in a comparatively few and easily reached assessing boards. One objection which may be urged to the plan here proposed, is that the task of assessing by counties might be difficult of performance in the more populous counties, containing the great cities of the State, and that in such cities the work of assessment is now being done by appointive boards in a highly efficient manner. The efficiency of these boards in the large cities is a strong argument in favor of extending the benefits of the system to the counties. If, however, it should be deemed advisable not to disturb the assessment machinery in the larger cities, the proposed new system could be readily accommodated to that situation. Under the county plan the assessment should be made by small non-partisan boards, appointed by the Governor, and composed of men fitted by training and experience to appraise property of all kinds.

REMOVAL OF ASSESSORS.

In connection with the subject of assessments, the Board strongly recommends that section 11, Chapter 120, Laws of 1906, be so amended as to give this Board the power to remove an assessor who upon proper hearing, after due notice, is found to be grossly incompetent. As the section now stands, the power of dismissal is limited to those cases wherein the assessor shall "willfully or intentionally fail, neglect or refuse to comply with the Constitution and laws of this State relating to the assessment and collection of taxes." In a recent case before us, where complaint was made by a County Board of Taxation against an assessor in accordance with the provisions of this section, there was the most conclusive evidence of the assessor's absolute and woe-ful incompetence, but the element of willful or intentional neglect was lacking, so that the Board was bound to dismiss the complaint instead of dismissing the assessor. Such a situation is an injustice to the taxpayers of any taxing district, and can only be remedied by an amendment such as we have suggested, which would extend the power of removal.

This could be done by slightly changing the phraseology of the act so as to make it read as follows:

"In case any assessor or person charged with reviewing assessments in any taxing district in the respective counties shall fail, neglect or refuse, willfully or through gross incompetence, to comply with the Constitution and laws of this State, relating to the assessment and collection of taxes, the county board of taxation shall thereupon make complaint to the Board of Equalization of Taxes of New Jersey, and the said Board of Equalization of Taxes of New Jersey is hereby given power, upon a proper hearing, after due notice, to dismiss such person, and to declare his office vacant."

This is no more than would be due to the taxing district and the taxpayers, as the assessors are elected for the most part for three year terms, and any case of their incompetency reacts to the serious detriment of both the municipality and the taxpayers.

It should be said, however, that instances in which such power would have to be exercised would not be numerous, as cases such as we have cited are rare, but we feel that such an emergency as was met with in that case should not be without its prompt and adequate remedy.

TAX MAPS.

The Board believes that the efficiency of the administration of our taxing system can be greatly enhanced by improvement in the methods of listing real property. The Board now requires the separate listing of land and improvements. This has been found to be a decided step in the right direction, but still further progress is possible under appropriate legislative provision. All land should be divided into two general divisions, namely, rural and urban. There should then be a subdivision of each of these into several classes appropriate to their use, character and location.

A comprehensive and exact classification of real estate is impossible without the aid of maps. The Board finds that in those taxing districts which have the most thorough system of listing and rating property, maps are invariably used.

We suggest to the Legislature the wisdom of giving to this Board power to require tax maps. It would undoubtedly make mightily for a more perfect operation of our tax laws, if each taxing district were required by statute to provide a tax map. In order, however, to prevent undue or harsh burdens upon localities ill prepared to bear them, we are of the opinion that it would be better to vest in this Board discretionary authority

to compel the adoption of assessors' maps, suitable to the needs of the taxing district to be served.

We are satisfied that the general use of maps and the consequent complete listing and classification of land would be great factors in bringing about a more equitable assessment of real property.

TAXATION OF PERSONAL PROPERTY.

As shown elsewhere in this report, the total valuation of personal property in the State for the current year is \$271,941,267. This is an increase of \$13,532,025 over last year's valuation, but the figures are suggestive rather of the amount of personal property that eluded the assessors than of the amount that they found. There is no question that much personal property is under-assessed, and that much of it escapes assessment altogether. That the condition exists is far more apparent than any effective remedy to cure it. In this respect the State of New Jersey is not unique. The complaint is almost universal that the general property tax system breaks down wherever it is applied to personal property. The consensus of opinion of taxing officials and of authorities who have made a special study of the subject, seems to be that the failure of the system is due more to its inherent defects than to laxity in its administration. Even in those States where its enforcement has been most stringent the results have been far from satisfactory.

The first essential to the assessment of personal property is its discovery. It is too much of a strain upon the public spirit of the average taxpayer to depend upon voluntary disclosures of personal estate. The sure result of such a plan is to put a premium upon dishonesty and a penalty upon honesty. The taxpayer who deals unfairly with the assessor benefits at the expense of the taxpayer who deals fairly with that official. Compulsory disclosure of personal property is, therefore, the only means by which any approach may be made to getting all ratables of that character upon the tax duplicate. Section 12 of the General Tax Act provides that every inhabitant of the taxing district shall, on application of the assessor, render a full account of his ratable personal property, money, effects and credits.

We would recommend that the Legislature so amend this section as to make it mandatory upon the assessor to secure from each taxpayer a sworn statement of his personal property, and also sworn statements from any other competent source of knowledge as to the facts. We are fully aware that this method of reaching personal property is highly inquisitorial and prob-

ably would be unpopular among many taxpayers. But the Board in this recommendation is not treating the question from the point of view of what would be popular or unpopular, but is seeking solely to secure more effective enforcement of an existing law. As already suggested, we believe that the general property tax scheme is inherently defective and we strongly urge upon the Legislature that it consider the advisability of devising, by Constitutional amendment, if necessary, a substitute therefor that will be more susceptible of thorough and impartial enforcement, and that will insure a more equal distribution of the tax burden. Personal property should, in the opinion of many tax experts, be classified for the purposes of taxation and specific rates applied to the several classes. If the Legislature shall deem so radical a change in the State's policy of taxation inadvisable, then we respectfully invoke legislative aid of the nature heretofore proposed in an attempt to make the present system as effective in its application to personal property as it is in its application to real property. It may be suggested that the law as it now stands gives the assessor power to require sworn statements of personal property and to examine the taxpayer under oath, and that this Board in its supervisory capacity might make the exercise of this power mandatory. We feel, however, that the efficiency of such a measure would be greatly increased by an explicit declaration of legislative policy on the subject.

The Board believes that the time has come when this vexed and complicated question should be dealt with squarely and in plain terms. The intent of the law that all property not expressly exempted shall be assessed at its true value is as clear and unmistakable as language can make it. The result is that some taxpayers are permitted to bear less than their just share of the tax burden, while others are obliged to bear more than their just share. Perhaps no system of taxation can be devised which will wholly eliminate the possibility of inequality. But we hold it to be our duty to point out any means which give promise of enforcing greater equality. That is our purpose in the recommendations we have made. We are not seeking to impose additional burdens, nor to find new subjects of taxation, but rather to reduce the general burden by equalizing its distribution in accordance with both the letter and spirit of the law.

BANK STOCK.

Attention again is called to the need for legislative action with respect to the taxation of bank stock. This class of property enjoys a degree of immunity from taxation, for which there

is certainly no warrant in sound public policy, nor in the spirit of our tax system.

Reference has already been made in this report to the attempt which was made in the City of Newark to assess bank shares at their market value. A majority of this Board held that such an assessment could not be sustained. As this ruling was carried to the Supreme Court for review, a discussion here of the question at issue would be of doubtful propriety at this time. It is entirely proper, however, to say that we are unanimously of the opinion that under prevailing methods of assessment bank stock does not contribute its just share to the tax fund.

As the law on this subject now stands, under Chapter 234 of the Laws of 1905, generally known as the Buck Act, all non-taxable securities held by a National or State bank may be deducted in computing the value of the shares for taxation in the hands of the shareholders. The present method of arriving at the value of the stock for taxation purposes is to divide the aggregate of the capital, surplus and undivided profits, after deducting the value of real property and non-taxable securities, by the number of shares. The real estate is separately assessed and taxed.

The deduction of the non-taxable securities, however, has taken a large amount of personalty out of the ratables of the various taxing districts, in many cases reducing the taxable value per share to a merely nominal figure, if not wiping it out altogether. As was recently said to this Board by one of the taxing officials, "The banks have gotten wise and extended their holdings in municipal bonds so that in some cases we have nothing upon which to levy a tax."

The least radical remedy thus far proposed is that embodied in the well considered report of the special commission appointed by Governor Fort in 1908, to which report reference was made by this Board last year. This Commission suggested that if the Legislature deemed it wise to change the present system, a law be enacted that will limit the amount of exemptions the bank may claim for non-taxable securities, to the aggregate of their surplus and undivided profits, leaving at least the amount of their capital subject to taxation. A bill for that purpose was introduced at the last session, but did not become a law. Assessment of bank shares on that basis would result in a materially higher valuation of such property than now prevails, and would still keep the assessed value, in most cases, below the market value.

In several States the shares of banks and trust companies are taxed at a fixed rate, uniform throughout the State, applied to a valuation based on capital, surplus and undivided profits. In Connecticut the rate is one per cent. with deductions for real estate only, on an assessment at market value. In New York the rate is one per cent. and the assessment is on capital, surplus and undivided profits, without deduction. This system is understood to be working satisfactorily both to the banks and the taxing districts.

We earnestly recommend that the Legislature enact such legislation as will place bank shares upon a basis of equality with other personal property, in the matter of assessments, so far as that can be done consistently with the provisions of the Federal Statute, providing that the taxes to be levied on national bank stock under State laws shall not be at a higher rate than is assessed upon other moneyed capital in the hands of individuals.

INADEQUATE TIME FOR ASSESSMENT.

We beg to submit to the consideration of the Legislature the insufficiency of the time now allowed by law for the various steps in the making, revising and completion of the assessment. In the counties having no large cities and a comparatively limited number of taxing districts this work is more simple, and may undoubtedly be properly done within the time now allotted by law, but experience has shown that in counties where there is much city property, large manufacturing and business centres and a long assessment list in most of the taxing districts, it becomes a much more complicated matter.

The following is a brief chronology of the chief steps in the assessment:

May twentieth.	Date as of which all property locally assessable is to be valued by the assessors in this State.
First Tuesday in August.	Assessors to attend annual meeting of County Board of Taxation and present their assessment lists and duplicates for examination, revision and correction.
Second Tuesday in August.	County Collector to submit amounts of State School and County taxes to County Board of Taxation, to be apportioned among the taxing districts.
Third Tuesday in August.	Governing bodies of taxing districts to certify annual tax ordinance to County Board of Taxation.
Third Tuesday in September.	Abstracts of ratables, exemptions, etc., to be made out by County Board for filing with County Collector and transmission of

	certified copies to State Comptroller, State Board of Equalization of Taxes and Clerk of each municipality in county.
October first.	All duplicates, complete and certified to be a true copy, to be handed over to the Collectors of Taxes. Taxes become due and payable when this is done.
December twentieth.	Interest on unpaid taxes accrues from this date. Time when appeals may be filed with County Board expires.

We have given here only the main steps in the making of the assessment, from the date as of which property is valued to the time when the penalty of interest attaches to unpaid taxes. The time that is proportionately the least adequate, in view of the work to be done, lies between the first Tuesday in August, when the assessors are to appear before the County Boards with their assessment lists and duplicates, and the first day of October, when the completed books should be handed over to the Collector.

We doubt if the average person has any conception of the amount and particularity of the work to be done in this time. All the tax lists and duplicates are to be "examined, revised and corrected." This means that they are left with the County Boards, as the law provides, and the tax list and duplicate of each taxing district must then be compared, item by item, that there may be no discrepancy, clerical or otherwise, between them. This is no small task when the books of cities like Jersey City or Newark come among those of the entire county. Item by item they must then be examined for the purpose of revision and correction, and this involves the personal inspection of individual properties or whole districts. Omitted property must be discovered and added, inadequate valuations increased and excessive valuations reduced. After this work of taking each property individually is completed, the valuations as between taxing districts must be considered and equalized. After the third Tuesday in August, when the various amounts to be raised by taxation have been received by the County Board of Taxation, the apportionment of State School and county taxes must be made, a work which has been considerably complicated by Chapter 57 of the Laws of 1910, providing that in making this apportionment the County Board shall allow for all reductions or increases made on appeal by this Board, by the County Boards or by any Court. Tax rates also must be figured out, applications for increase considered, and all changes or additions entered in the tax lists and

duplicates, which are then turned over to the assessors again for them to figure out the taxes against each taxpayer and enter the same, with the total rate and the items thereof, poll and dog tax, etc. This involves considerable time before the books can be returned to the County Boards for certification. In large cities, for instance, huge rate sheets must be struck before the taxes are figured, a proceeding which takes considerable time in itself. When all this is done the books are returned to the County Boards, when they should be compared again to make sure that no change in valuation has been made, and the duplicate, certified to be a true copy, can then be turned over to the collector of taxes.

There is a stupendous amount of painstaking work, clerical and otherwise, involved in all of the foregoing steps, each of them important and essential to a careful and conscientious assessment, and eminently in favor of the best interests of both taxpayers and taxing districts. The time now allotted is between seven and eight weeks, which is entirely inadequate to the proper performance of this work in the larger counties, and none too long for the smaller ones. If it cannot be completed in that time, the result is that the collector of taxes is so much later in receiving his duplicate, and the taxpayers so much later in receiving their tax bills, and by just that much is the time abridged for paying taxes before interest accrues, or coming within the time when the discount for prompt payment is allowed.

For this reason we do not think it feasible that the time for the work should be extended later, but rather that it should begin earlier, and this would involve a corresponding moving back of previous dates, in order that the assessor's time for making his assessments may not be unduly limited.

If the Legislature in its discretion should decide to legislate on this point, we shall be glad to furnish a full calendar of all the dates in the taxing year, if this is required.

COURT DECISIONS.

A number of decisions interpretative of different phases of our tax laws have been handed down by the Courts in the past year. We publish the syllabi of these decisions herewith, for the assistance of our taxing officials and the taxpayers of this State.

The question of what constitutes a use for railroad purposes was before the Court in two cases. In one of them (New York

& G. Ry. Co. v. Mayor, etc., of City of Newark et al, 75 Atl. Rep. 162) the property in dispute was a strip of land lying between a railway station and a public highway, across which strip ran roads and paths used by passengers going to and from the station, and for freight taken to and from the freight depot. The Court held that this was a use for railroad purposes. The same question, but to a larger extent and in a more complicated degree, was considered in the case of Mayor and Council of the City of Hoboken v. Carl Lentz, et als., Board of Equalization of Taxes, et als. We give the full text of the memorandum filed by the Court in this case. The matter first came before this Board, being brought by the Morris & Essex Railroad Company, Delaware, Lackawanna & Western Railroad Company, Lessee, and Hoboken Ferry Company, on appeal from an assessment levied by the City of Hoboken on property known as the Lower Ferry property, comprising the ferry buildings there located and the land whereon they stand. This property had been assessed by both the State Board of Assessors as property used for railroad purposes, and by the City of Hoboken. The case was argued before the Board at some length, and the testimony developed that the only part of the ferry buildings used for local purposes was the lower floor, and that the use was three-fourths local and one-fourth railroad use. On the principle enunciated by the Supreme Court In Re United New Jersey Railroad and Canal Company (68 Atl. Rep. 167), in which it was held that so much of the lower floor of the ferry house as was mainly devoted to the accommodation of local passengers, trucks, etc., from the city and vicinity was subject to local taxation, the Board held that the local assessment on the land should be cancelled, as on property used for railroad purposes, and that the assessment on the building be cancelled also, except for the lower floor of the ferry house, which was used in the main for local purposes, and that an assessment of \$85,000 should be apportioned as the true value of that portion of the building. This judgment the City of Hoboken carried to the Supreme Court on writ of certiorari, contending that the land also should be in part assessable locally, in such proportion as that part of the building used for local purposes bears to the entire building. The court held that this case was controlled by the decision In Re United N. J. R. R. & Canal Co., above cited, and that that case was binding upon the court to the extent to which it had gone, "viz., as applicable to a building or buildings," but that under the phraseology of the act of 1888, for the taxation of railroad and canal property, this principle could not be extended

further to include the land on which such building stood. The judgment of the Board was therefore affirmed.

Another judgment of this Board was before the Court in the case of Borough of Mountainside v. Board of Equalization of Taxes (75 Atl. Rep. 324), which deals with the exemption of the property of a charitable institution located in different taxing districts. The case came before this Board on appeal brought by the Newark Orphan Asylum from the assessment for the year 1908, levied by the Borough of Mountainside on about seventeen acres of land and sundry buildings, and the personal property therein. The Newark Orphan Asylum is a corporation of New Jersey, organized for charitable purposes and having its main office in Newark, where it owns property and is allowed exemption from taxation thereon. It also owns this property in Mountainside Borough, which is used for carrying on the charitable purposes of the association during certain months of the year, and while there was no question as to the general use of the property involved in the appeal, the Borough contended that the association could not claim exemption in two taxing districts as a charitable institution. The Board decided that it was the use of the property, so long as it was an "exclusive use," which determined its right to exemption, the law merely limiting the extent of the land on which the buildings so exclusively used for charitable purposes were erected. On this ground the Board cancelled the assessment on the buildings and personalty and five acres of land, and fixed a valuation of one hundred dollars per acre on the remaining twelve acres. This judgment the Borough took to the Supreme Court for review, and the Court affirmed it, under section four of the general tax revision of 1903.

In *Institute of Holy Angels v. Bender* (74 Atl. Rep. 251), the question of when a school is "conducted for profit" was considered. The Court held that a school is not necessarily conducted for profit within the meaning of the tax act because tuition fees and board are charged, but that it must be a commercial enterprise to exclude it from the exemption allowed by the statute.

On page 6 of this report reference is made to the appeal of *Prudential Insurance Company of America v. City of Newark*, applying for the exemption of two items, one of them being the fund set aside on account of deferred dividend policies under Chapter 71 of the Laws of 1907, and the other being dividends making industrial policies paid up for policyholders attaining the age of 75 in 1909. The act of 1907 requires that

domestic life insurance companies, doing business on the mutual plan or in which policy holders are by the terms of their policies entitled to share in the profits or surplus, shall annually ascertain the amount of surplus to which all such policies as a separate class are entitled and shall apportion the same to such policies as a class and carry it, plus interest savings and accretions, as a separate and distinct liability to such class of policies. The Board reached the conclusion that the former fund was a liability under the act of 1907, and as such exempt, and that the latter fund was an asset, and as such was properly taxable by the City of Newark. This judgment the City of Newark took to the Supreme Court on certiorari, and that Court, in an opinion by Mr. Justice Minturn, recently handed down, held that the above act of 1907 did not create a new and distinct debt or liability between life insurance companies and the State, so as to entitle the Companies to exemption from taxation on surplus funds representing the earnings and profits distributable to deferred dividend policy holders as a class, but that on the contrary it was merely intended to effect an apportionment and segregation of the fund in which such policy holders were entitled to participate. The Court held further that as the Company was also allowed deductions in the first instance for its liabilities on policies, on the basis of the value of such policies as computed by the Commissioner of Banking and Insurance, since it must be assumed that the Commissioner of Banking and Insurance considered this fund as an existing factor in his computation of policy value for exemption purposes, the exemption of the fund as a separate item would constitute a double exemption.

The opinion of the Court of Errors and Appeals in Borough of Kenilworth v. Board of Equalization of Taxes (74 Atl. Rep. 480), affirms the decision of the Supreme Court in this case (72 Atl. Rep. 966), holding with that court that where a municipality objects to the apportionment of taxes, it must do so promptly. In this case an appeal was filed with this Board on December 15, 1908, praying for a re-apportionment of the taxes among the taxing districts of Union County, in view of certain reductions in individual assessments in the Borough of Kenilworth, made by this Board on appeal, which reductions had been consented to by the Borough. The Board dismissed this application for re-apportionment. *

*Chapter 57 of the Laws of 1910 now allows the County Boards of Taxation, in making the annual apportionment of State, State School and County taxes, to add to or deduct from the total ratables of each taxing district the amounts of increases or deductions made in assessments on appeal to the State Board of Equalization of Taxes or the County Boards of Taxation, or by any Court.

In *Royal Manufacturing Company v. Board of Equalization of Taxes of New Jersey* (74 Atl. Rep., 525), the Court of Errors and Appeals, in affirming the judgment of this Board, reiterates the principle that an assessment cannot be reduced below the true value of the property because other property in the same vicinity is assessed relatively lower, as the reduction of any assessment below true value would be in violation of the Constitutional provision that all property shall be assessed for taxes according to its true value. The Court also held that a finding of fact of the lower court would not be reviewed on writ of error where there was evidence to sustain the judgment of the lower court.

The cases of *Clark v. Board of Equalization of Taxes of State of New Jersey et al* (75 Atl. Rep. 748) and *Centre Bridge Company v. Collector of Borough of Stockton et al* (76 Atl. Rep. 315) deal with the question of when the Court will set aside a judgment of this Board on certiorari, the stand being taken that the judgments of the State Board will only be set aside for the violation of a legal principle or the reaching of an unjust conclusion on the facts before it.

The case of *Ocean Grove Camp Meeting Association v. Reeves* (75 Atl. Rep. 782) has been carried to the Court of Errors, but the decision of the higher court has not been handed down at the date of making this report. This case involved the assessment of property of the lessees of the Ocean Grove Camp Meeting Association, the question being whether the lessee should be assessed on account of his interest in land "held under a so-called lease for 99 years, renewable to the lessee, his heirs and assigns forever," and for which land the lessee paid a small annual rental to the association.

The question of residence was brought up in *Guggenheim v. City of Long Branch et al.*, in which the plaintiff contended that he should not be assessed for his intangible personal property in the City of Long Branch for the year 1906, as he was no longer a resident of that taxing district at that time. This case had been previously brought on appeal to the Monmouth County Board of Taxation and to this Board, and the assessment levied by the City of Long Branch was affirmed in each case, the evidence showing that the appellant had been a resident of Long Branch in 1905, and had voted there, and had not changed his residence to any other place in 1906, the year in which the assessment was made. The Court affirmed this judgment, holding that residence is a question of *bona fide* intention on the part

of the citizen, of which the most trustworthy evidence is to be found, as a general rule, in his acts rather than in his declarations, and also that a residence in law, once obtained, continues without intermission until a new one is gained.

Other cases deal with franchise taxes payable by corporations using the public highways, etc., under P. L. 1900, p. 502 (*Eaton-town Twp. v. Monmouth Co. Electric Co.*, 74 Alt. Rep. 513; *Alt. & S. Ry. Co. v. State Board of Assessors, et al.*, 77 Atl. Rep. 609); with the amounts of fees and expenses payable on the redemption of lands sold for taxes (*Fitzsimmons v. Bonavita et al*, 76 Alt. Rep. 313); with the law known as the Martin Act (*Scott et al, v. Mayor, etc., of Jersey City*, 74 Alt. Rep. 312; *Woglom et al, v. City of Perth Amboy et al*, 74 Alt. Rep. 257; *Title Guar. Land Co. v. Mayor, etc., of City of Paterson et al*, 74 Alt. Rep. 794); with the reimbursement of a trustee for taxes paid out of his own fund for the protection of the property and to save it from a tax sale (*McKiernan et al, v. McKiernan et al*, 74 Alt. Rep. 289); with inheritance taxes (*Dixon et al, v. Russell et al*, 76 Alt. Rep. 982, reversing 73 Alt. Rep. 51; *Telford v. Dickinson et al*, 75 Alt. Rep. 574; *In Re Gopsill's Estate*, 77 Alt. Rep. 793), etc.

In *Title Guarantee Land Co. v. Mayor, etc., of City of Paterson et al.* (74 Atl. Rep. 794), one of the three decisions bearing on the so-called Martin Act, it was contended by the plaintiffs that the tax revision of 1903 by implication repealed the provisions of the Martin Act, since it provided in itself a method for the collection of delinquent taxes. The court decided against this contention, holding that a subsequent legislative act does not repeal a former one by implication unless their provisions are so repugnant that the two cannot stand together.

The syllabi in the foregoing cases here follow:

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE
CITY OF HOBOKEN,

vs.

CARL LENTZ, *et als.*, The Board of
Equalization of Taxes of New Jer-
sey, *et als.*

No. 333. February
Term 1910.

Argued February 21, 1910. Decided June 13, 1910.
On Certiorari.

For the Prosecutor, JOHN J. FALLON and HORACE L.
ALLEN.

For the Defendants, WILLIAM D. EDWARDS.

PER CURIAM.

This is a writ of certiorari sued out by the City of Hoboken directed to the Board of Equalization of Taxes of New Jersey, The Morris and Essex Railroad Company, the Delaware, Lackawanna and Western Railroad Company, lessee, the Hoboken Ferry Company and the Collector of Taxes of Hoboken, removing the judgment of said Board rendered on the appeal of the above ferry and railroad companies from an assessment for taxation for the year 1908, against their property located in Hoboken, known as the Lower Ferry. By the local assessment the lands were valued at \$1,470,000 and the improvements at \$440,000.

The return shows that upon an appeal taken by the defendants from this local assessment to the Hudson County Board of Taxation, the right of the local assessors to assess the property as well as the valuation placed thereon were affirmed. An appeal was then prosecuted by the defendants to the Board of Equalization of Taxes of New Jersey on the grounds among others;

1. That the property taxed was second class railroad property, the same being lands used for railroad purposes other than the main stem, and therefore not subject to local taxation, and asserting that the assessment made by the local authorities should be annulled.

2. That the assessments upon all the properties enumerated should be revised and corrected.

It appeared that the entire property had been assessed by the State Board of Assessors as second class railroad property and the taxes had been paid; that the assessors of the City of Hoboken had also assessed the same property claiming that the entire property was not used for railroad purposes.

The Board of Equalization then held that:

"The evidence in this case shows clearly that the only part of the ferry buildings used for local purposes is the lower floor, and from the evidence, it is also clearly apparent that this use is three fourths local and one fourth railroad use."

The Board then rendered judgment "that the assessment of \$1,470,000 on the land as assessed by the city, be cancelled because said land is used for railroad purposes and is not subject to assessment locally, and that the assessment of \$440,000 on said improvements be cancelled, because said improvements are used for railroad purposes and not subject to assessment locally, excepting the first floor of the main ferry terminal building, which floor is used in the main for local and not railroad travel

and uses; and that as to the said first floor, the assessment thereof locally is hereby fixed and apportioned at its market value of \$85,000 and for said last mentioned sum, the local assessment for improvements is sustained."

From this judgment, the City of Hoboken has prosecuted this writ of certiorari. The defendants apparently are not raising any objection to the determination of the matter.

The city contends that the determination of the Board of Taxation of New Jersey is wrong, in that, while it admits that a part of the ferry terminal building is used to a definite extent locally which is readily ascertainable, yet declares that no part of the land upon which the building is located is assessable locally, and insists that such proportionate part of the land is assessable locally as that part of the building used for local purposes and not for railroad travel or use bears to the entire building.

In other words, the insistence of the city is, that the assessment of the land, as well as of the buildings should be apportioned and dealt with partially by the local assessors and partially by the State Board of Taxation.

The Act of 1888 entitled "An Act to revise and amend 'An act for the taxation of railroad and canal property,' approved April tenth, one thousand eight hundred and eighty-four," (P. L. 1888, p. 269) provides "that all the property of any railroad or canal company not used for railroad or canal purposes shall be assessed and taxed by the same assessors, and in the same manner and at the same rate as the taxable property of other owners in the same municipal division or taxing district," and further provides "That all property of any railroad and of any canal company used for railroad or canal purposes shall be assessed by a State Board of Assessors."

The distinction would seem to be that when property is used for railroad purposes, it ceases to be taxable locally; otherwise taxes upon it must be levied by the taxing authorities of the municipality in which it is situate.

This court, however, has held *In the Matter of the United New Jersey Railroad and Canal Company*, 46 Vr. 334, that the principle of exemption from local taxation must be extended so as to include such part of a ferry house used in connection with a railroad for its terminal, as is used and is reasonably necessary to carry on such ferry for the use of passengers and freight arriving by railroad trains. That such use is for railroad purposes, but that the portion of the ferry house mainly devoted to the accommodation of local passengers and vehicles is subject to local taxation.

This case is binding upon this court and to the extent to which

it has gone, viz: as applicable to a building or buildings, it must be sustained. But under the phraseology of the act above stated, the principles enunciated in this case should not be extended any further and will not be made applicable to the same plot of ground upon which is located a building thus jointly used for local and railroad purposes upon which an assessment has been apportioned in the above manner.

The judgment therefore, of the Board of Equalization of Taxes of New Jersey must be affirmed.

New York & G. Ry. Co. v. Mayor, etc., of City of Newark et al.
(75 Atl. Rep. 162.)

(Supreme Court of New Jersey, Jan. 13, 1910.)

(Syllabus by the Court.)

TAXATION—RAILROAD LANDS—LOCAL ASSESSMENTS.

A railroad company owned a strip of land lying between its passenger station and a public highway, over part of which there were roads and paths used by passengers going to and from the station, and by persons bringing to and taking freight from the freight depot. All of the land was open for such use, but some of it was not in constant use, although open to the public. It was not rented, nor was any other use made of it except for the railroad purposes indicated. The State Board of Assessors assessed it as property used for railroad purposes, and the city assessed a portion of it, claiming it was not used for such purposes. *Held*, that the tract was used for railroad purposes, and not subject to local assessment.

Opinion by Bergen, J.

Borough of Mountainside v. Board of Equalization of Taxes.
(76 Atl. Rep. 324.)

(Supreme Court of New Jersey. June 16, 1910.)

(Syllabus by the Court.)

TAXATION—EXEMPTIONS—BUILDINGS USED FOR CHARITABLE PURPOSES.

Under section 4, of an act for the assessment and collection of taxes (P. L. 1903, p. 394), buildings "used exclusively for purposes considered charitable under the common law" are exempt from taxation, notwithstanding that they are owned and conducted by a corporation of this State, whose buildings used exclusively for an orphan asylum in another taxing district are there exempt from taxation under an earlier clause of the same section of the act.

Opinion by Garrison, J.

Institute of Holy Angels v. Bender, Collector.
(74 Atl. Rep. 251.)

(Supreme Court of New Jersey. Nov. 8, 1909.)

TAXATION—EXEMPTIONS—"SCHOOL NOT CONDUCTED FOR PROFIT."

A school is "not conducted for profit," within the meaning of Tax Act

April 8, 1903 (P. L. p. 395) section 3, pl. 4, when it appears that the charges for tuition and board are not fixed with the intention of yielding a profit over and above the actual cost.

Opinion by Swayze, J.

Mayor, etc., of City of Newark, et. al., v. Board of Equalization of Taxes of New Jersey, et al. (77 Atl. Rep. 795.)

(Supreme Court of New Jersey. Oct. 18, 1910.)

I. TAXATIONS—EXEMPTIONS—SURPLUS OF INSURANCE COMPANIES.

The Act approved April 15, 1907, (P. L. 1907, C. 71) entitled "An Act to Require an Annual Apportionment and Accounting of Surplus of Life Insurance Companies" did not create a new and distinct debt or liability as between life insurance companies and the State, so as to entitle such companies to an exemption from taxation upon surplus funds representing the earnings and profits distributable to deferred dividend policy holders as a class.

2. INSURANCE—CONTRACT—STATUTORY PROVISIONS.

The Act approved April 15, 1907, (P. L. p. 132), was not intended to effect and could not constitutionally effect any change in the relative rights of insurers and insured under existing policies of insurance; but was intended to effect an apportionment and segregation of the fund in which deferred dividend policy holders as a class were entitled to participate under the terms of their policies.

3. TAXATION—INSURANCE COMPANIES.

The passage of said act neither effected nor was it intended to effect any change in the Tax Act of 1906 (P. L. p. 418).

4. TAXATION—INSURANCE COMPANIES—VALUATION OF DEFERRED DIVIDEND POLICIES.

The valuation of deferred dividend policies in accordance with the provision of the Tax Act of 1906 (P. L. 1906, C. 218) by the Commissioner of Banking and Insurance, for the purpose of exemption from taxation, must be held to include as a factor in the estimate of valuation the debt or liability arising from the existence of the fund in the possession of the companies payable under the terms of their contracts of insurance to deferred dividend policy holders as a class, and dealt with by the Legislature in the Act of 1907 (P. L. p. 132), only for purposes of regulation and administration.

Opinion by Minturn, J.

Borough of Kenilworth v. Board of Equalization of Taxes.

(74 Atl. Rep. 480.)

(Court of Errors and Appeals of New Jersey. Nov. 15, 1909.)

TAXATION—OBJECTIONS TO APPORTIONMENT—LACHES.

A municipality which objects to the apportionment of taxes by the county board upon the ground that the total of ratables as returned by its assessor is excessive, must object promptly. The apportionment will not be reviewed by the court where the municipality waits until December 14th to make any objection.

Opinion by Swayze, J.

Royal Mfg. Co. v. Board of Equalization of Taxes of New Jersey.

(74 Atl. Rep. 525.)

(Court of Errors and Appeals of New Jersey. Nov. 15, 1909.)

I. TAXATION—EXCESSIVE VALUATION.

Action of taxing authorities in assessing other property in the same taxing district at a lower value than prosecutor's property, would be no ground for reducing the assessment on the latter's property, since the other property may have been assessed at less than its true value.

2. APPEAL AND ERROR—REVIEW—FINDINGS OF FACT—CONCLUSIVENESS.

A finding of fact of the lower court, that property was not assessed for taxation at more than its true value, will not be reviewed on writ of error, where there is evidence to sustain it.

Opinion by Gummere, C. J.

Clark et al. v. Board of Equalization of Taxes of State of New Jersey et al.

(75 Atl. Rep. 748.)

(Supreme Court of New Jersey. March 4, 1910.)

I. TAXATION—ASSESSMENTS—EQUALIZATION—REVIEW—CERTIORARI.

A judgment of the State Board of Equalization on the assessment of property for taxes will not be disturbed by certiorari, unless it is made to appear that in reaching their conclusions the board violated or ignored some legal principle, or that on a review of their judgment, supplemented by testimony taken before the board, presenting facts on which their judgment was grounded and the legal principles on which it proceeded, an unjust conclusion has manifestly been reached.

2. TAXATION—ASSESSMENTS—REVIEW.

The proper practice to review an assessment by the State Board of Equalization is to call on the Board to certify the facts submitted to it and the grounds of its determination, and then additional evidence may be received as authorized by the Act of 1907 (P. L. p. 95).

3. TAXATION—ASSESSMENT—REVIEW—RECORD.

Where an assessment by the State Board of Equalization was sought to be reviewed on an order to show cause, and an agreed statement of facts and the judgment record of the State Board presented only its conclusions, and not the reasons on which its judgment was based, the rule would be discharged.

Opinion by Minturn, J.

Centre Bridge Co. v. Collector of Borough of Stockton et al.

(76 Atl. Rep. 315.)

(Supreme Court of New Jersey. June 14, 1910.)

34. BOARD OF EQUALIZATION OF TAXES.

TAXATION—VALUATION—REVIEW BY COURT.

In reviewing by certiorari a judgment of the Board of Equalization of Taxes of New Jersey, the Supreme Court will not presume the judgment to be erroneous. To justify a reduction of the valuation of the prosecutor's real property for the purpose of taxation, which has been affirmed by the State Board, the court must be satisfied that the valuation is in excess of full and fair value.

Opinion by Trenchard, J.

*Ocean Grove Camp Meeting Ass'n of Methodist Episcopal
Church v. Reeves, et. al.*

(75 Atl. Rep. 782.)

(Supreme Court of New Jersey. March 4, 1910.)

TAXATION—ASSESSMENT—INTEREST IN LEASEHOLD—LIABILITY
OF LESSEE.

An assessment of taxes against a lessee on account of his interest in land, held under a so-called lease for ninety-nine years, renewable to the lessee, his heirs and assigns forever, where the rent reserved is grossly disproportionate to the value of the land, is not invalid.

Opinion by Trenchard, J.

Guggenheim v. City of Long Branch et al.

(76 Atl. Rep. 338.)

(Supreme Court of New Jersey. June 16, 1910.)

(Syllabus by the Court.)

I. TAXATION—RESIDENCE OF TAXPAYER—EVIDENCE.

The prosecutor having established his residence in this State, and voted and paid taxes on his personal property here in 1905, and having sworn off his taxes in New York City for the same year upon the ground that he was a resident of Long Branch, will be presumed, in the absence of competent evidence to the contrary, to have continued his residence there for the succeeding year, and an assessment imposed upon him for that year, which was confirmed by the county board and the State board upon appeal after consideration of the question of residence is affirmed.

2. TAXATION—RESIDENCE—EVIDENCE.

For the purposes of taxation, the question of residence may be determined by the well-settled rule which establishes the fact by the conduct of the party as evidencing the *animus manendi*.

3. DOMICILE—PLACE OF RESIDENCE—PRESUMPTIONS.

A legal residence once established will be presumed to continue until the contrary be satisfactorily shown.

Opinion by Minturn, J.

Mary A. Riddle Co. v. New Auditorium Pier Co.

(74 Atl. Rep. 507.)

(Court of Errors and Appeals of New Jersey. Nov. 15, 1909.)

LANDLORD AND TENANT—TAXATION—COVENANT BY TENANT TO
PAY TAXES—BREACH—LEGALITY OF TAX—INTENDMENT IN
FAVOR OF.

A tenant by his lease covenanted with his landlord "to pay all taxes levied on said (demised) land." It appeared that an assessment for taxes had been levied upon other adjoining lands of the landlord, but that the demised lands had not been assessed by the assessor. Afterwards proceedings of the commissioners of appeal showed the existence of an assessment against the demised premises equal in amount to a reduction which appeared in the assessment upon the landlord's other land; and it further appeared by the judgment of the commissioners of appeal that the assessment so shown against the leased lands had been reduced. In a suit by the landlord against the tenant on the above covenant to recover the taxes paid by the landlord, *held*, that from the mere circumstance that the amount assessed against the leased premises was the same as the reduction in the assessment against the other an inference would not be permitted to be drawn that an apportionment of the taxes, rather than an assessment, had been made when the tax under the circumstances of the case if apportioned would be illegal. *Held* further, that the proceedings and judgment of the commissioners of appeal disclosed the existence of an assessment which it will be inferred had been made by the proper officers, and had been legally laid until the contrary is made to appear.

Opinion by Voorhees, J.

Hartshorne v. Borough of Avon-by-the-Sea et al.

(74 Atl. Rep. 151.)

(Court of Errors and Appeals of New Jersey. Oct. 14, 1909.)

I. CONSTITUTIONAL LAW—TAXATION—UNIFORMITY OF TAX
—BUILDING ASSOCIATIONS.

Act of March 20, 1874 (*P. L.*, p. 388), relating to taxation of the capital stock of building and loan associations in Monmouth county, was repealed by the constitutional amendment of September 28, 1875 (*P. L.*, 1876, p. 436) requiring property to be assessed under general laws and by uniform rules.

2. STATUTES—CONSTITUTIONAL LAW—UNIFORMITY.

Act of March 28, 1904 (*P. L.*, p. 201), purporting to repeal so much of the tax act of April 8, 1903 (*P. L.*, p. 394), as purports to repeal Act March 20, 1874 (*P. L.*, p. 388), relating to the taxation of the capital stock of building and loan associations in Monmouth county, is violative of the constitutional amendment of September 28, 1875 (*P. L.*, 1876, p. 436), requiring property to be assessed under general laws and by uniform rules.

Opinion Per Curiam.

Eatontown Tp. v. Monmouth County Electric Co.

(74 Atl. Rep. 513.)

(Court of Errors and Appeals of New Jersey. Nov. 15, 1909.)

TAXATION—FRANCHISE TAX—CONTRACT LIABILITY—PAYMENT
—APPLICATION TO CONTRACT INDEBTEDNESS.

Under the Franchise Tax Act of March 23, 1900 (*P. L.*, p. 502), providing, in substance, that moneys payable by the holders of franchises to any taxing district for its exclusive use pursuant to contract shall continue to be paid notwithstanding the act, and, if less in amount than the sum payable under

the act, shall be considered as a payment on account thereof, and the difference made up by payment pursuant to the act, *held*, that when a street railway company under annual contract liability of \$250 to a township was taxed more than that amount in the township under the act of 1900, and paid the tax in full, such payment included payment of the contract liability without separation into parts or specific appropriation by the company of the proper share of the fund to such contract liability.

Opinion by Parker, J.

Atlantic & S. Ry. Co. v. State Board of Assessors et al.
(77 Atl. Rep. 609.)

(Supreme Court of New Jersey. Sept. 26, 1910.)

I. TAXATION—FRANCHISES OF STREET RAILWAY COMPANIES OCCUPYING "PUBLIC PLACE."

Within the meaning of the act of 1906 (*P. L.*, 1906, *p.* 644), providing for the taxation of the franchises of street railway corporations occupying public streets, highways, roads, lanes, and other public places, a turnpike is a "public place."

2. TAXATION—FRANCHISES OF STREET RAILWAY COMPANIES OCCUPYING "PUBLIC PLACES."

A trolley line upon land which has been dedicated as a street, but which dedication has not been accepted by the public authorities, is not upon a public street or public place within the meaning of the statute.

3. TURNPIKES AND TOLL ROADS—"TURNPIKE"—"HIGHWAY."

For most purposes, a "turnpike" is regarded as a highway, and it may be said to be generally so regarded when the term "highway" is used in a statute, unless the words and purposes of the act display a different legislative intent.

4. DEDICATION—STATUS OF LANDS OVER WHICH STREET IS DEDICATED—NECESSITY FOR ACCEPTANCE.

The status of land over which its owner has dedicated a street is that, while the owner may be estopped from retracting his dedication, yet, until there is an acceptance of the street by some municipal act, or by public usage, the public acquires no rights therein and is subject to no duties by reason of the dedication.

Opinion by Reed, J.

Fitzsimmons v. Bonavita et al.

(76 Atl. Rep. 313.)

(Court of Chancery of New Jersey. May 19, 1910.)

I. TAXATION—SALE—REDEMPTION—AMOUNT REQUIRED.

Revision 1903 (*P. L.* *p.* 430), section 55, makes the fees and expenses of a tax sale part of the tax lien which shall be paid by the purchaser. Section 56 provides for the payment of fees of the county clerk for entering and indexing the purchaser's certificate of sale, or, at his option, for recording the certificate as a mortgage, in proceedings to perfect his title under a tax sale. Section 57 permits the owner to redeem within two years from the sale by paying the purchaser the amount of purchase money shown on the

certificate, with 12 per cent. interest, together with such other fees and expenses as may be incurred by the purchaser under this act. Section 58 permits redemption by payment to a designated officer, where the purchaser does not cancel the certificate on proper tender. Section 59 permits the purchaser to bar the right of redemption by serving written notice to redeem upon the persons interested, and, if not redeemed pursuant to the notice, permits the purchaser to annex the notice and affidavit of service to the certificate of sale, with an affidavit of non-redemption, and file them in the clerk's office, where they shall be recorded as a deed; and also provides an additional remedy by foreclosure in equity. *Held*, that no fees and expenses of the tax sale can be charged against the owner unless definitely fixed by the statute, and expenses incurred for searching the record in order to give the notice required by section 59 in proceedings to foreclose the equity of redemption cannot be charged against the owner as a condition to the redemption of the land.

2. STATUTES—CONSTRUCTION—STATUTES ON TAXATION.

A construction of a tax act which makes the amount payable on redemption uncertain should not be adopted unless that be the clear intention of the act.

3. TAXATION—SALE—REDEMPTION—AMOUNT DUE.

The tax and warrant for sale for non-payment thereof, when taken together, conclusively determine the amount due upon redemption, and the execution for raising the amount with definite fees.

4. COSTS—RIGHT.

As a rule, costs and expenses incurred in legal proceedings must be authorized by statute in order to impose them on a defendant in addition to the debt or obligation.

5. TAXATION—RETROACTIVE OPERATION.

Where an owner, on the refusal of the purchaser at a tax sale to accept his tender of redemption, filed the affidavit required by Revision 1903 (*P. L.*, p. 431), section 58, and received his certificate of redemption, which was filed February 21, 1907, his rights in the property became vested and were not affected by *P. L.*, 1907, p. 459, enacted May 15th, amending section 57 thereof.

Opinion by Emery, V. C.

Scott et al. v. Mayor, etc., of Jersey City.

(74 *Atl. Rep.* 312.)

(Supreme Court of New Jersey. Oct. 25, 1909.)

I. TAXATION—NOTICE TO REDEEM—OWNER DEAD.

Where land has been sold for taxes under the "Martin Act" (*Gen. St.*, 1895, p. 3370, sections 410-423), and the notice to redeem has been given by the purchaser to one who by the record is, or appears to be the owner, in strict compliance with section 5 of the supplement to the original act, approved April 8, 1892 (*P. L.*, p. 431; *Gen. St.*, 1895, p. 3387, section 469), the heirs of such owner and their successors in title are bound thereby, and their interest foreclosed, although the person in whose name the title appears to be vested was dead when the required notice was given.

2. TAXATION—NOTICE TO REDEEM.

The supplement to the act, approved March 16, 1893 (*P. L.* p. 350; *Gen. St.* 1895, p. 3388, sections 474-476), only applies where a person who is entitled

38 BOARD OF EQUALIZATION OF TAXES.

to notice has not been notified according to law, through inadvertence or mistake, in which case the notice may be given by the purchaser, and upon proof thereof, and also that no redemption has been made, the proper officers may execute and deliver a supplemental deed without a resale. It does not apply where the notice to redeem has been given according to law.

Opinion by Bergen, J.

Woglom et al. v. City of Perth Amboy et al.

(74 Atl. Rep. 257.)

(Supreme Court of New Jersey. Nov. 8, 1909.)

MUNICIPAL CORPORATIONS—TAX SALES—PURCHASE BY CITY—ASSIGNMENT OF CERTIFICATE.

The supplement to the Martin Act, approved March 30, 1896, (*P. L. p. 190*), does not repeal by implication the prior supplement of 1891 (Act April 16, 1891 [*P. L. p. 450*]), with reference to the sale at private sale by a municipal corporation and the assignment of a certificate of sale under said Martin Act.

Opinion by Voorhees, J.

Title Guarantee Land Co. v. Mayor, etc., of City of Paterson, et al.

(74 Atl. Rep. 794.)

(Court of Chancery of New Jersey. Dec. 24, 1909.)

I. STATUTES—REPEAL BY IMPLICATION—REPUGNANT ACTS.

As to whether a subsequent legislative act repeals by implication a former one, the canon of construction is: If both acts can stand together, both shall stand; but if they are so repugnant to each other that both cannot stand together, the former gives place to the latter.

2. MUNICIPAL CORPORATIONS—GENERAL TAX LAW—REPEAL OF MARTIN ACT.

There is no repugnance between the act of March 30, 1886, commonly called the "Martin Act" (*Gen. St. p. 3370, sections 410-423*), and the act of April 8, 1903, commonly called the "General Tax Act" (*P. L., 1903, p. 394*), and therefore the latter does not repeal by implication any of the provisions of the former.

3. MUNICIPAL CORPORATIONS—TAX SALES—VALIDITY.

A sale of land by the City of Paterson under the provisions of the Martin Act, as amended by the supplement of June 2, 1905, (*P. L., p. 497*), is valid.

Opinion by Walker, V. C.

McKiernan et al. v. McKiernan et al.

(74 Atl. Rep. 289.)

(Court of Chancery of New Jersey. July 16, 1909.)

I. * * * * *

5. TRUSTS—MANAGEMENT OF ESTATE—PAYMENT OF TAXES—REIMBURSEMENT.

Where a trustee in a declaration of trust, stating that he holds land in trust

to sell to pay taxes and pay over a part of the balance of the proceeds of sales to the beneficiaries, and to retain the remainder for his own benefit, advanced in good faith money to pay taxes in anticipation of making sales enough to reimburse himself, should be reimbursed to the extent of his payment, with interest from the date thereof on the court decreeing a sale of the land remaining unsold.

Opinion by Howell, V. C.

Shearman et al. v. Cameron et al.

(74 Atl. Rep. 979.)

(Court of Chancery of New Jersey. Dec. 18, 1909.)

I. * * * *

9. EXECUTORS AND ADMINISTRATORS—CHARGES AND CREDITS—
TAXES.

Where a testator leaving real estate dies after May 20th, within any given year, his personal estate is chargeable with the payment of taxes assessed as of May 20th of that year.

IO. * * * *

Opinion by Garrison, V. C.

Rogers v. Genung et al.

(76 Atl. Rep. 233.)

(Court of Chancery of New Jersey. Feb. 29, 1910.)

I. * * * *

4. LIFE ESTATES—LIABILITY OF LIFE TENANT—TAXES.

Taxes constitute a proper charge against the life tenant.

5. TRUSTS—CONSTRUCTIVE TRUSTS—ENFORCEMENT—REIMBURSE-
MENT OF EXPENDITURES.

Where defendant was a constructive trustee of real property for complainant, a part of which was subject to a life estate, and defendant voluntarily paid all the taxes without charging a proper proportion to the life tenant, she was not entitled to a credit for any part thereof on enforcement of the trust.

6. * * * *

Opinion Per Curiam.

Wallace v. Wallace et al.

(75 Atl. Rep. 770.)

(Court of Chancery of New Jersey. March 1, 1910.)

I. * * * *

2. TRUSTS—CREATION—PURCHASE AT TAX SALE.

Where property which had been devised to testatrix's daughter for life, with a provision, for its sale if insufficient for her comfortable maintenance, had later been sold for taxes, the purchaser of which declared in writing that he

in the interest of the heirs advanced the money to satisfy the city's claim, and accepted title as their trustee, which was to be relinquished when directed by a majority of the heirs, upon payment of the principal with interest, the document showed upon its face that as to the purchaser the tax title was meant to be security for the money advanced, and where he made no attempt to perfect the fee-simple title under the law under which the sale was made, the declaration did not take the property out of the control of the will and place the title in the purchaser as trustee for all the heirs.

3. * * * * *

Opinion by Howell, V. C.

Dixon et al. v. Russell et al.

(76 Atl. Rep. 982.)

(Court of Errors and Appeals of New Jersey. July 8, 1910.)

(Syllabus by the Court.)

STATUTES—SUBJECTS AND TITLES—"AN ACT TO TAX LEGACIES"
—TAXATION.

The words "an act to tax legacies," contained in the title of a statute, do not express that the object of the enactment, so far as it relates to legacies, is the imposition of a tax upon the transfer of property which is the subject of a bequest.

Opinion by Gummere, C. J.

Tilford v. Dickinson et al.

(75 Atl. Rep. 574.)

(Supreme Court of New Jersey. Feb. 28, 1910.)

(Syllabus by the Court.)

TAXATION—INHERITANCE TAX—PROPERTY LIABLE.

A testator died domiciled in the State of New York, leaving personal property in New York, and also in New Jersey, and leaving bequests to persons which were exempt and bequests to persons which were taxable, under our inheritance tax statute (*P. L., 1906, p. 432*). Held, that the executor could not relieve the property in New Jersey from taxation by applying it to the payment of exempt legacies, and by paying the taxable legacies out of the New York property.

Opinion by Reed, J.

In re Gopsill's Estate.

(77 Atl. Rep. 793.)

(Prerogative Court of New Jersey. May 3, 1910.)

I. STATUTES—IMPLIED REPEAL.

While the repeal of a statute by implication is not favored, it is recognized; and the intention of the Legislature on the subject, when ascertained, governs.

2. STATUTES—IMPLIED REPEAL.

An intention to repeal an existing statute may be inferred from radical changes embodied in the new statute; and this rule applies to different sections of a statute, as well as to a whole act.

3. STATUTES—CONSTRUCTION—PRESUMPTIONS.

The court presumes that laws are passed by the Legislature with deliberation, and with knowledge of the existing law on the subject.

4. TAXATION—INHERITANCE TAXES—STATUTES.

P. L., 1906, *p.* 432, supplementing the collateral inheritance tax act of May 15, 1894 (*Gen. St.*, 1895, *p.* 3339, *section* 263), and exempting gifts to religious corporations in language substantially identical with the Act of 1894, previously construed by the court not to exempt gifts to foreign corporations, impliedly repeals *P. L.* 1898, *p.* 106, exempting gifts to foreign as well as domestic corporations, so that a legacy to a foreign religious corporation is subject to the tax.

5. TAXATION—EXEMPTIONS—STATUTES—CONSTRUCTION.

All exemptions from general taxation must be construed strictly, and any doubt resolved in favor of the rule subjecting all property to taxation.

Opinion by Walker, V. O.

CHANGES IN MEMBERSHIP.

During the past year the membership of the Board has been changed by the retirement of the President, Major Carl Lentz, and the appointment as President of Mr. Frank B. Jess, one of the associate members, and Mr. Bloomfield H. Minch as an associate member.

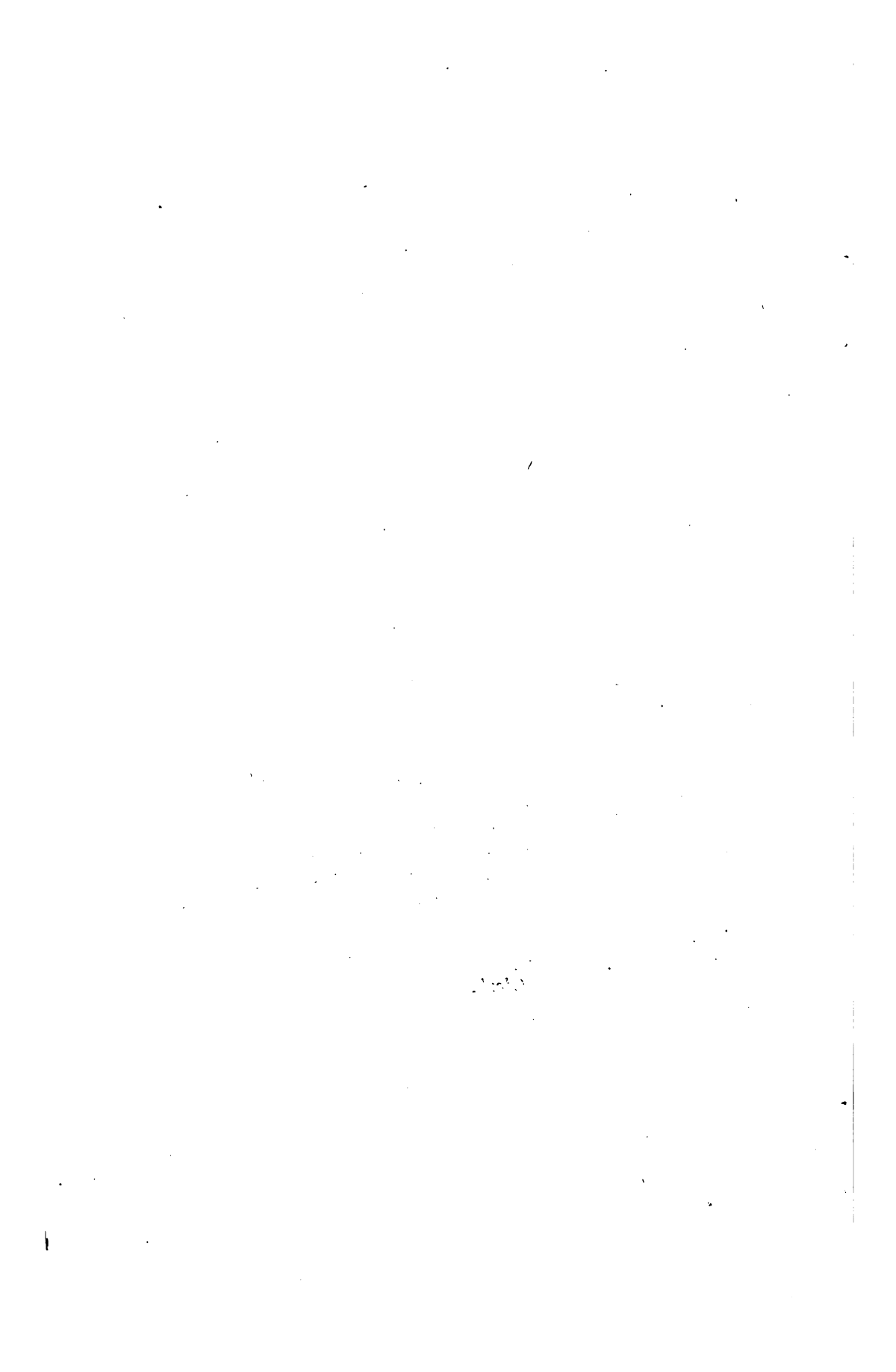
Respectfully submitted,

FRANK B. JESS, *President*,
HENRY J. IRICK,
THEODORE SIMONSON,
BLOOMFIELD H. MINCH,
GEORGE M. MCCARTHY,

Board of Equalization of Taxes of New Jersey.

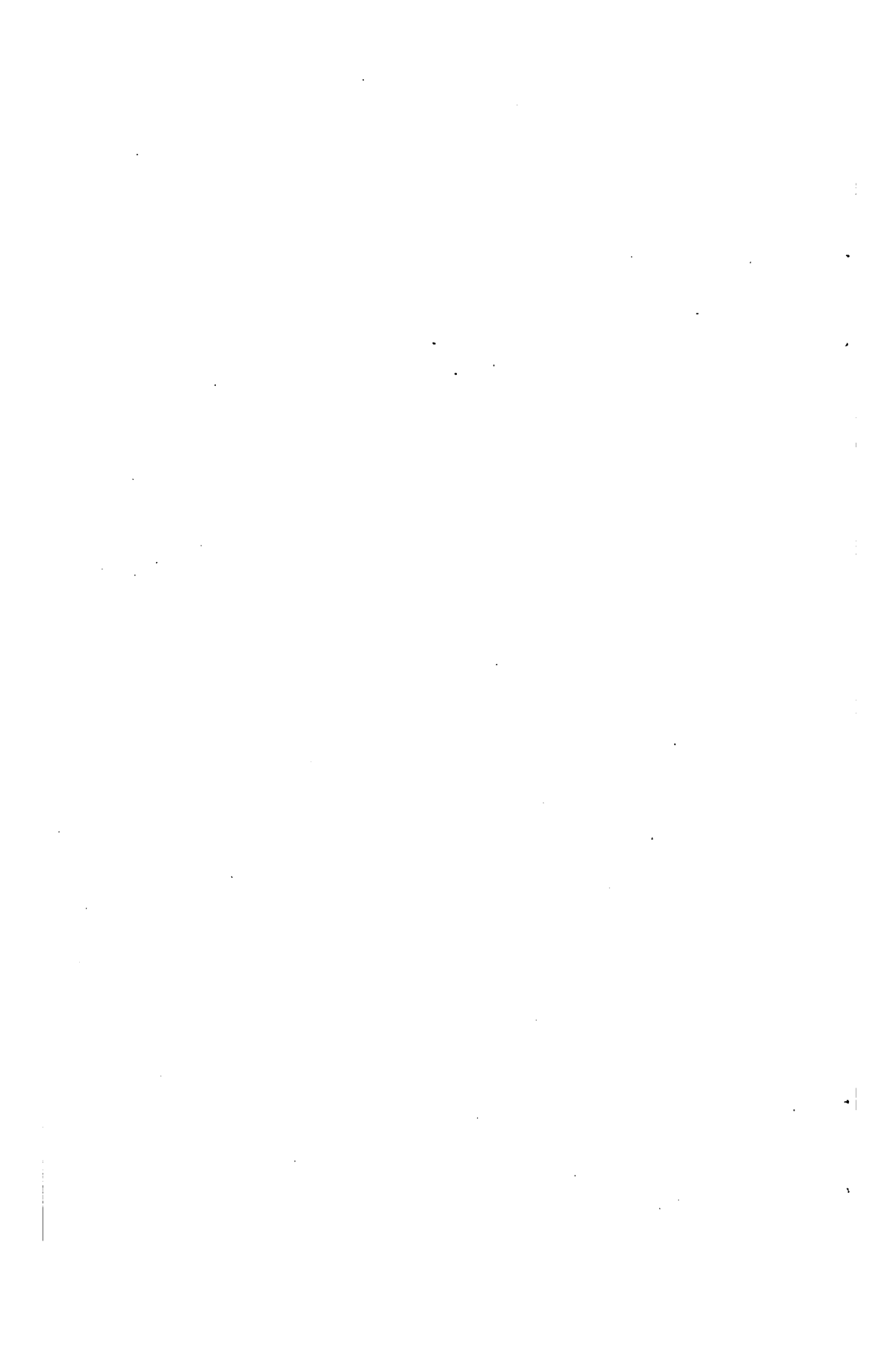
Attest:

HENRY W. BUXTON,
Clerk.



APPENDIX.

1. Rules of the Board of Equalization of Taxes Regulating Practice on Appeal.
 2. Rules of the Board of Equalization of Taxes for County Boards of Taxation.
 3. Rules of the Board of Equalization of Taxes for the Guidance of Assessors.
 4. Directory of County Boards of Taxation.
 5. List of Assessors and Collectors in New Jersey.
 6. Abstract of Ratables, Exemptions, Tax Rates, &c., in each Taxing District of the State.
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Rules of the Board of Equalization of Taxes of New Jersey.

REGULATING THE PRACTICE ON APPEAL.

1. The Board of Equalization of Taxes of New Jersey shall meet on the first Tuesday in April of each year, at the State House in the City of Trenton, at the hour of eleven o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All meetings shall be on Tuesdays, at the hour of eleven o'clock in the forenoon, at the State House in the City of Trenton, unless the Board shall by order fix and determine from time to time other times and places in the State for such meetings.

2. The Clerk of the Board shall keep full minutes and records of the proceedings of the Board.

3. A seal shall be procured, which shall be circular in shape, and around the outside margin thereof shall be the words "Board of Equalization of Taxes of New Jersey," and in the centre thereof a copy of the coat of arms of the State of New Jersey, which seal shall be the seal of the Board and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed with the Clerk.

6. Any complaint made under and by virtue of the third section of the act creating this Board shall be by petition, shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless complainant shall have served a copy of said petition on the persons or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations, as to assessment of property for taxes, shall be by written petition of appeal, to be filed with the Clerk of this Board on or before the first day of April following the assessment complained of; which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant.

8. The respondent shall have at least ten days' notice of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be in the form of a citation issued by the Clerk under the seal of the Board and served by complainant, and proof of such service filed with the Clerk of the Board on or before the date fixed for such hearing.

9. Process of subpoena for the attendance of witnesses before the Board, under the seal of the Board, signed by the Clerk, shall be issued by him when requested by either complainants or respondents. Such subpoenas shall be served in the same manner as are subpoenas to testify in the courts of law of this State, and witnesses shall be entitled to the same fees. Service of a notice attached to a subpoena in writing, addressed to any person named therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpoena, shall be equivalent to a *subpoena duces tecum*.

10. Five days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard, for any Tuesday when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed with the Clerk, excepting that those of the State, counties, municipalities or taxing districts shall have preference over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut if desired.

13. Any petition of appeal, made under the seventh section of the act creating this Board, shall be filed with the clerk thereof within sixty days after the time of the committing of the grievance complained of and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

14. The Board may, from time to time, refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and reporting thereon to the

Board for its action. At least five days' notice shall be given of the beginning of the taking of testimony in any such matter, but after the same is once commenced it may be continued from time to time in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of the act creating this Board, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. These rules may be changed, altered, amended, repealed or annulled by the Board at any time.

17. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact, and a service of the petition shall be made upon the County Board, through its president or secretary, and proof of such service endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

18. Whenever an appeal is taken from the general assessment of property within a taxing district for the purpose of a readjustment of the apportionment of the State school and county taxes, a copy of the petition and notice of such action must be served upon every taxing district within the county.

Rules for County Boards of Taxation.

AS TO RULES, ORDERS AND DIRECTIONS.

All rules, orders and directions adopted by a County Board of Taxation shall forthwith be submitted to the Board of Equalization of Taxes of New Jersey, which may make any amendments, alterations or additions thereto. Such rules, orders and directions so revised by the Board of Equalization of Taxes of New Jersey, shall be the rules, orders and directions of said County Board of Taxation, and shall not be repealed, amended or suspended in any case by said County Board of Taxation without the permission of the Board of Equalization of Taxes of New Jersey.

AS TO THE REVISION OF THE ASSESSMENT LIST AND DUPLICATE.

All increases or decreases in the assessed value of any property, or additions of any omitted property to any assessment list or duplicate, under section 4 of the act creating the County Boards of Taxation, may be made without notice to the owners of the property affected, before the delivery of the duplicate to the collector of the taxing district wherein such property is situate. All increases, decreases or additions made after the delivery of the duplicate to the collector, or after the first day of October, if the duplicate shall not have been delivered by that time, shall be made only on notice in writing to the assessor of the taxing district and to the owner of the property affected. Said notice shall designate a time and place at which persons interested in the proposed action may be heard, and shall be mailed to the post office address of such assessor or owner, or served personally on them, at least five days before such hearing.

AS TO HEARING PETITIONS OF APPEAL.

The determination of a County Board of Taxation upon any matter shall be evidenced by a judgment, which must be signed by at least two members of the Board and attested by the secretary.

Each County Board of Taxation shall, before the first Tuesday in August, submit to the Board of Equalization of Taxes of New Jersey a proposed set of rules of procedure for the hearing and

disposition of appeals. Such rules should follow, as far as practicable, the rules of procedure adopted by the Board of Equalization of Taxes of New Jersey, due regard being had for the peculiar conditions in and the needs of the county in which said rules are to be applied.

AS TO COMPLAINTS AGAINST ASSESSORS.

All complaints against assessors or persons charged with reviewing assessments under section II of the act creating the County Boards of Taxation, shall be made in writing, signed by at least two members of the Board and attested by the Clerk. Such complaints shall set forth the charges against the assessor, and shall have annexed thereto specifications of the acts relied upon to sustain such charges. A copy of the complaint and specifications shall be served upon said assessor, and proof of such service shall be endorsed upon the original complaint before filing with the Board of Equalization of Taxes of New Jersey.

RECOMMENDATIONS FOR RULES GOVERNING PRACTICE ON APPEAL.

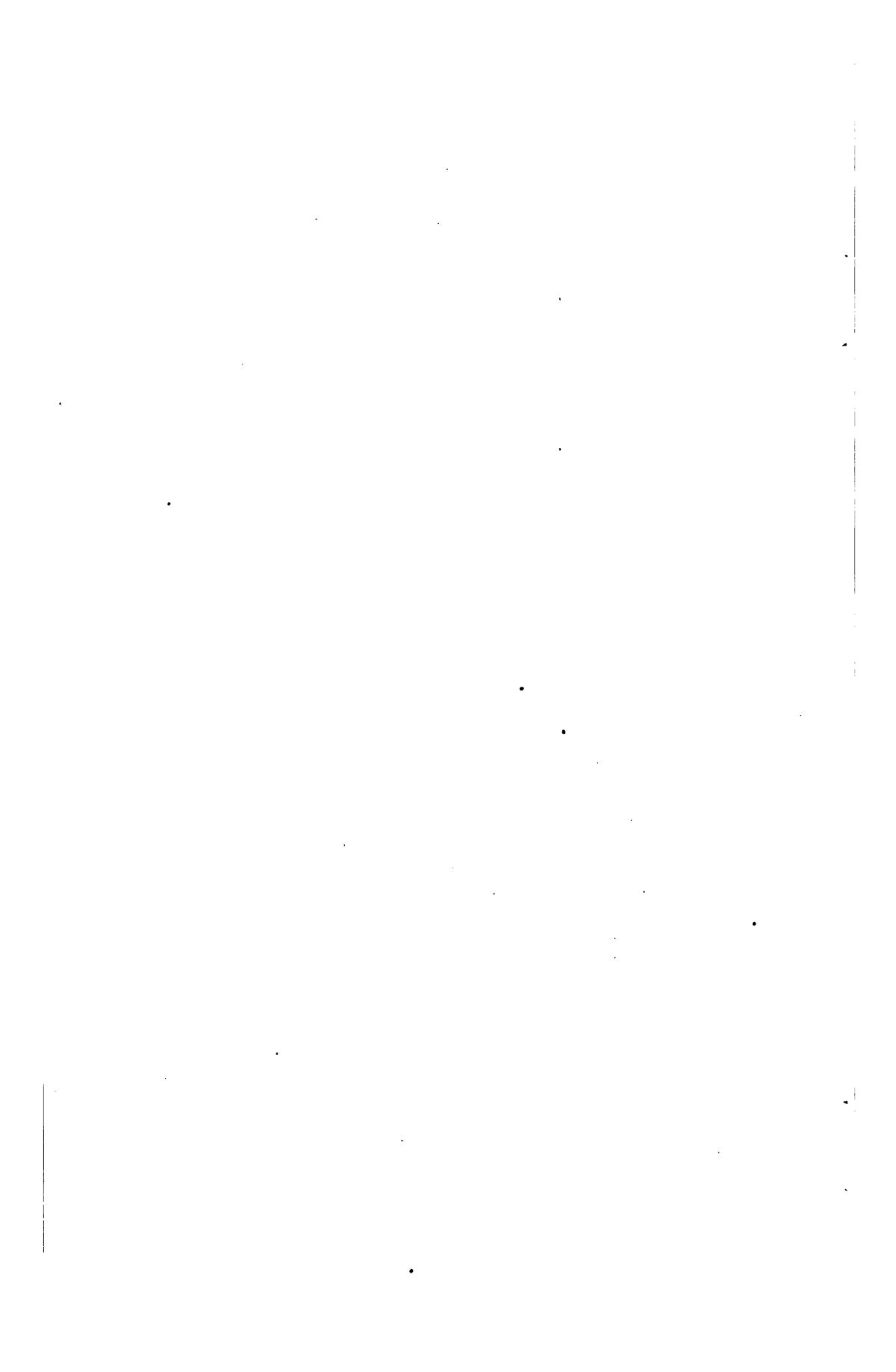
1. The Board shall hold regular meetings at least once a month, which shall be at the county seat.
2. All meetings of the Board shall be held in its office at _____, unless engaged in hearing appeals in the taxing districts of the county.
3. Parties may appear before the Board in person or by attorney or agent.
4. All complaints shall be by petition, setting forth the cause of complaint, and such notice shall be given as the Board may determine. The complainant shall have at least three days' notice of the time and place of hearing of petition, unless the Board shall otherwise order.
5. The Board may, from time to time, refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the Board for its action.
6. The Board shall keep record and minutes of all its meetings and of all hearings held by it.

Rules of the Board of Equalization of Taxes of New Jersey for the Guidance of Assessors.

1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled "An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments," approved March twenty-ninth, A. D., nineteen hundred and five (P. L. 1905, Chapter 67), that thereafter, in all assessments of real estate in the taxing districts of this State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property.

2. Whenever a deduction for debt is claimed from the valuation of personal property on account of a *bona fide* debt due and owing by a person in a taxing district, and the person or corporation to whom the indebtedness is due resides in another taxing district than the one in which the deduction is claimed, it shall be the duty of the assessor allowing the deduction forthwith to notify the assessor in the other taxing district of the name and address of the creditor and direct him to make an assessment for such debt.

3. It shall also be the duty of the assessor of each taxing district in which a bank is located, the shares of which are held by owners in any other taxing district, to notify the assessor of those taxing districts where such owners reside that such bank shares are taxable in such taxing district.



County Boards of Taxation.

ATLANTIC COUNTY BOARD OF TAXATION.

Dr. John R. Fleming, President. William Robert Harris, Lewis R. Smith. Secretary, Franklin E. Smith, R. E. and Law Bldg., Atlantic City.

BERGEN COUNTY BOARD OF TAXATION.

Peter G. Zabriskie, President. James H. Coe, Henry D. Winton. Secretary, Van Vorst Wells, 72 Main street, Hackensack.

BURLINGTON COUNTY BOARD OF TAXATION.

Joseph C. Kingdon, President. Thomas C. Shreve, George N. Wimer. Secretary, Joseph Kaighn, Court House, Mount Holly and Moorestown.

CAMDEN COUNTY BOARD OF TAXATION.

Irving Buckle, President. Willard T. Gibbs, Joseph E. Nowrey. Secretary, James Macaulay, Court House, Camden.

CAPE MAY COUNTY BOARD OF TAXATION.

Wilbur E. Young, President. Stillwell H. Townsend, L. E. Hughes. Secretary, Harry Headley, Ocean City.

CUMBERLAND COUNTY BOARD OF TAXATION.

Alexander R. Fithian, President. George Austin, James Craig. Secretary, Howard M. Dolbey, Court House, Bridgeton.

ESSEX COUNTY BOARD OF TAXATION.

Laurence T. Fell, President. C. William Heilman, Jerome T. Congleton. Secretary, James A. Mungle, Court House, Newark.

GLOUCESTER COUNTY BOARD OF TAXATION.

William H. Wolf, President. Wilson T. Jones, W. Harrison Livermore. Secretary, Samuel Silver, Court House, Woodbury.

HUDSON COUNTY BOARD OF TAXATION.

James E. Connolly, President. James Allardice, Mark M. Fagan. Secretary, Joseph P. McLean, Court House, Jersey City.

BOARD OF EQUALIZATION OF TAXES.

HUNTERDON COUNTY BOARD OF TAXATION.

Charles N. Reading, President. John C. Haynes; H. M. Voorhees. Secretary, Alexander B. Allen, Flemington.

MERCER COUNTY BOARD OF TAXATION.

Richard P. Wilson, President. W. Holt Appgar, H. L. Robinson. Secretary, Alex. McAlpin Phillips, Court House, Trenton.

MIDDLESEX COUNTY BOARD OF TAXATION.

H. Raymond Groves, President. William Carman, Frank Samsel. Secretary, William A. Spencer, Perth Amboy.

MONMOUTH COUNTY BOARD OF TAXATION.

William T. Hoffman, President. Richard W. Herbert, William K. Devereux. Secretary, Charles L. Stout, Court House, Freehold.

MORRIS COUNTY BOARD OF TAXATION.

Charles A. Baker, President. Edward J. Cahill, Edward A. Quayle. Secretary, John M. Mills, Court House, Morristown.

OCEAN COUNTY BOARD OF TAXATION.

A. O. S. Havens, President. Joseph B. Hoff, Cornelius D. Kelly. Secretary, Ulyses S. Grant, Toms River.

PASSAIC COUNTY BOARD OF TAXATION.

George Wurts, President. Bernard J. Roegiers, Arthur S. Corbin. Secretary, William H. Young, Court House, Paterson.

SALEM COUNTY BOARD OF TAXATION.

D. Harris Smith, President. Charles Mecum, John C. Ward. Secretary, Charles F. Pancoast, Court House, Salem.

SOMERSET COUNTY BOARD OF TAXATION.

P. V. D. Van Doren, President. N. B. Smalley, S. A. Kenney. Secretary, T. G. Winsor, Somerville.

SUSSEX COUNTY BOARD OF TAXATION.

Andrew J. Van Blarcom, President. Patrick J. Dolan, Joseph Coult, Jr. Secretary, O. E. Armstrong, Newton.

UNION COUNTY BOARD OF TAXATION.

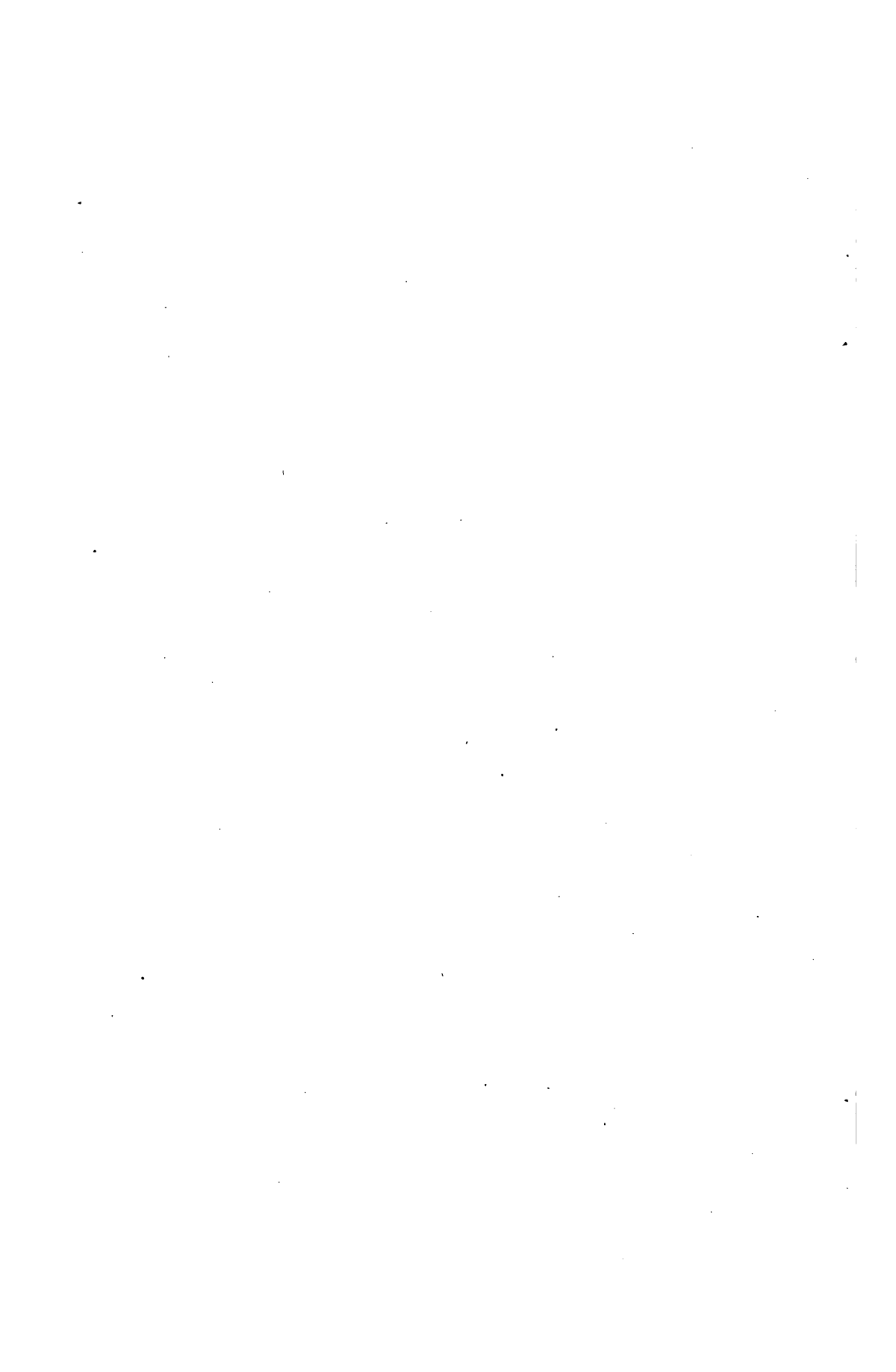
C. C. Pollard, President. Frederic H. Andrews, Mulford M. Scudder. Secretary, Sidney W. Eldridge, Court House, Elizabeth.

BOARD OF EQUALIZATION OF TAXES.

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WARREN COUNTY BOARD OF TAXATION.

Jacob S. Stewart, President. Marvin A. Pierson, William J. Barker. Secretary, Ulysses G. Pursell, 96 Main street, Phillipsburg.



List of Assessors and Collectors in New Jersey.

Assessors and Collectors in Atlantic County.

County Collector, LEVI C. ALBERTSON, Atlantic City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Absecon—		
First Ward.....	John Clark, Absecon.....	} F. Fraley Doughty, Absecon.
Second Ward.....	Henry Alexander, Absecon.....	
Atlantic City—		
First District.....	David R. Barrett, Atlantic City...	} Wm. J. Lowry, Jr., Atlantic City.
Second District.....	Walter Jarman, Atlantic City.....	
Third District.....	Hugh Genoe, Atlantic City.....	
Brigantine City—		
First Ward.....	Norris Smith, Brigantine.....	} Fred Willetts, Brigantine.
Second Ward.....	Thomas Burke, Brigantine.....	
Buena Vista.....	Alfred Pennock, Vineland, R. F. D. 1	Dominick Corsiglia, Buena.
Egg Harbor City.....	Henry Regensburg, Egg Harbor City.	Chas. Kroekel, Egg Harbor City.
Egg Harbor.....	Wm. Hauenstein, Pleasantville.....	George Jeffers, Scullville.
Folsom Borough.....	Louis Schultz, Folsom.....	Thomas Chalmers, Folsom.
Galloway	Charles Stuckel, Egg Harbor City...	James Somers, Oceanville.
Hamilton	Harry Jenkins, Mays Landing.....	C. W. Abbott, Mays Landing.
Town of Hammonton.....	Henry Montford, Hammonton.....	} A. B. Davis, Hammonton.
	Edward Strickland, Hammonton...	
	George Berry, Hammonton.....	
Linwood Borough.....	Richard J. Somers, Linwood.....	Alfred Scull, Linwood.
Longport Borough.....	Wilton D. Jackson, Longport.....	Bolton Steelman, Longport.
Mullica	J. R. Abbott, Nesco.....	Frank Edwards, Elwood.
Northfield City—		
First Ward.....	Charles Corcoran, Northfield.....	} Bertram Ireland, Northfield.
Second Ward.....	Charles Sheppard, Northfield.....	
Pleasantville Borough.....	Japhet Price, Pleasantville.....	William Z. Adams, Pleasantville.
City of Port Republic—		
First Ward.....	Watson Vansant, Port Republic...	} Joseph M. Collins, Port Republic.
Second Ward.....	Wilbur Hickman, Port Republic...	
Somers Point Borough—		
First Ward.....	Absalom Higbee, Somers Point.....	} A. Y. Dare, Somers Point.
Second Ward.....	Moses Atkinson, Somers Point.....	
Margate City.....	W. H. Whitaker, Atlantic City.....	A. Gertzen, Atlantic City.
Ventnor City.....	William G. Lore, Atlantic City.....	James G. Scull, Ventnor.
Weymouth	F. R. McKeague, Tuckahoe.....	George T. Dukes, Tuckahoe.

Assessors and Collectors in Bergen County.

County Collector, WALTER CHRISTIE, Hackensack.

Taxing Districts. (Townships.)	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin	Daniel Snyder, Midland Park, R. F. D.	Albert Lozier, Midland Park, R. F. D.
Harrington	Arnold Kober, Northvale.....	D. S. Firenze, Northvale.
Hillsdale	J. W. Kinmouth, Hillsdale.....	J. U. Voorhis, Hillsdale.
Hohokus	James DeVine, Jr., Mahwah.....	John Ackerman, Ramsey.
Lodi	Julius Pries, Woodridge.....	W. C. Roth, Woodbridge.
Midland	J. D. Bogert, Ridgewood, R. F. D....	James Phillips, Jr., Teaneck.
New Barbadoes	W. P. Ellery, Hackensack.....	Geo. Van Buskirk, Hackensack.
Orvil	G. M. White, Waldwick.....	W. S. Peterson, Waldwick.
Overpeck	W. H. Hunter, Ridgefield Park.....	G. J. Smith, Ridgefield Park.
Palisades	George Gengenagel, Peetzburg.....	Joseph Arnold, New Milford.
Ridgewood	F. M. Stevens, Ridgewood.....	C. W. Morris, Ridgewood.
Rivervale	M. J. Ford, Westwood.....	A. A. Collingnon, Westwood.
Saddle River.....	I. A. Hopper, Fair Lawn.....	G. H. Demarest, Fair Lawn.
Teaneck	P. I. Ackerman, Hackensack, R. F. D.	James Phillips, Jr., Teaneck.
Union	C. J. Rodgers, Lyndhurst.....	E. M. Smith, Kingsland.
Washington	P. C. Schultz, Westwood.....	J. B. Bloomer, Hillsdale.
City of Englewood—		
First Ward.....	G. I. Miller, Englewood.....	Charles Barr, Englewood.
Second Ward.....	E. B. Gorham, Englewood.....	
Third Ward.....	D. G. Bogert, Englewood.....	
Fourth Ward.....	J. J. Coakley, Allendale.....	
(Boroughs.)		
Allendale	John Yeomans, Allendale.....	J. H. Ackerman, Allendale.
Alpine	Edward Kohler, Alpine.....	H. D. Gerke, Closter.
Bergenfield	J. C. Bogert, Englewood, R. F. D....	J. F. Mulligan, Bergenfield.
Bogota	J. F. Hill, Bogota.....	V. J. Ludwig, Bogota.
Carlstadt	John Wulling, Carlstadt.....	J. H. Ullmann, Carlstadt.
Cliffside Park.....	John McAuley, Grantwood.....	G. W. Laird, Cliffside.
Closter	Albert Walsh, Closter.....	F. C. Walsh, Closter.
Cresskill	J. W. Flecke, Cresskill.....	C. B. Case, Cresskill.
Delford	C. H. Storms, Oradell.....	F. H. Walte, Oradell.
Demarest	G. V. Morton, Demarest.....	Frank Achilles, Demarest.
Dumont	E. S. Clarke, Dumont.....	B. C. Fessenden, Dumont.
East Rutherford.....	W. E. Nova, East Rutherford.....	C. B. Johnson, East Rutherford.
Edgewater	J. F. Murphy, Edgewater.....	Charles Van Gilder, Edgewater.
Emerson	H. I. Angell, Emerson.....	John Ackerman, Emerson.
Englewood Cliffs.....	J. G. Ropes, Coytesville.....	Benjamin Westervelt, Coytesville.
Fairview	H. G. Smith, Hudson Heights.....	Thomas Fay, Hudson Heights.
Fort Lee	T. F. Mallon, Fort Lee.....	C. L. Bender, Fort Lee.
Garfield	W. D. McNair, Garfield.....	John Stewart, Garfield.
Glen Rock	G. T. Hopper, Ridgewood.....	Hubbard Ferguson, Ridgewood, R. F. D.
Harrington Park.....	S. W. Downing, Harrington Park....	C. E. Cooper, Harrington Park.
Hasbrouck Heights.....	E. C. Little, Hasbrouck Heights.....	C. I. Bazire, Hasbrouck Heights.
Haworth	T. B. Wager, Haworth.....	William Milne, Haworth.
Hohokus	W. H. Deer, Hohokus.....	I. B. Keiser, Hohokus.
Leonia	W. H. Eicks, Leonia.....	F. H. Trow, Leonia.
Little Ferry.....	Louis Brauer, Little Ferry.....	James Nally, Little Ferry.
Lodi	Jacob Van Hook, Lodi.....	Stephen Massey, Lodi.
Maywood	P. P. Ackerman, Maywood.....	R. H. Goetze, Maywood.
Midland Park.....	W. H. Rackett, Midland Park.....	Henry Sluyter, Midland Park.
Montvale	G. F. Hering, Montvale.....	W. F. Tobin, Montvale.
Moonachie	S. T. Saviello, Woodridge.....	W. C. Roth, Woodridge.
North Arlington.....	G. P. F. Millar, North Arlington.....	Frank Eckhardt, North Arlington.
Norwood	W. H. Demarest, Norwood.....	A. D. Heckert, Norwood.
Oakland	J. A. Terhune, Oakland.....	Fred Labaugh, Paterson.
Old Tappan.....	R. B. Haring, Westwood, R. F. D....	W. H. Mence, Westwood, R. F. D.
Palisades Park.....	W. R. Romaine, Palisades Park.....	Henry Goldberger, Palisades Park.
Park Ridge.....	J. V. DeGroff, Park Ridge.....	Lorenzo Cole, Park Ridge.
Ramsey	James Shuart, Ramsey.....	C. E. May, Ramsey.

BOARD OF EQUALIZATION OF TAXES.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Ridgefield	John White, Ridgefield.....	P. A. Meserole, Ridgefield.
Riverside	F. C. Koehler, North Hackensack....	Henry Voorhis, River Edge.
Rutherford	C. L. Crear, Rutherford.....	F. P. Newman, Rutherford.
Saddle River.....	A. H. Ackerman, Saddle River.....	Albert Mowerson, Saddle River.
Tenafly	H. M. Rogers, Tenafly.....	C. J. Coyte, Tenafly.
Upper Saddle River.....	Henry Zabriskie, Allendale, R. F. D..	J. D. Carleugh, Ramsey.
Wallington	W. H. McMahon, Wallington.....	P. E. DeKyzer, Wallington.
Westwood	Nicholas Cleveland, Westwood.....	E. P. Voorhis, Westwood.
Woodcliff Lake.....	J. H. Wortendyke, Woodcliff Lake...	Oscar Nelson, Woodcliff Lake.
Woodridge	Emil H. Pirovano, Woodridge.....	Alfred Gramlich, Woodridge.

Assessors and Collectors in Burlington County.

County Collector, JOSEPH POWELL, Mount Holly.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bass River.....	Chalkley S. Cramer, New Gretna....	R. A. Mathis, New Gretna.
Beverly City.....	Fred J. Lauinger, Beverly.....	B. Franklin Soby, Beverly.
Beverly Township.....	Joseph B. Carter, Delanco.....	Edgar B. Jordan, Beverly.
Bordentown City.....	Fred W. Taylor, Bordentown.....	James S. Gilbert, Bordentown.
Bordentown Township.....	Alexis J. Le Gambre, Bordentown....	Caleb M. Wilson, Fieldsboro.
Burlington City.....	John A. Armstrong, Burlington.....	Clarence Fenimore, Burlington.
Burlington Township.....	Thomas B. Gandy, Burlington.....	James C. McCormick, Burlington.
Chester	George W. Heaton, Moorestown.....	Samuel B. Lippincott, Moorestown.
Chesterfield	William Wallace, Crosswicks.....	Howell Stilwell, Crosswicks.
Cinnaminson	Thomas E. Steele, Palmyra, R. F. D..	William F. Morgan, Palmyra.
Delran	George N. Friday, Riverside, R. F. D.W.	E. E. Newkirk, Bridgeboro.
Easthampton	Charles F. Holzbaur, Jr., Smithville..	H. E. Willits, Smithville.
Evesham	William F. Powell, Marlton.....	William H. Zelle, Marlton.
Fieldsboro	James Q. Hamilton, Fieldsboro.....	William H. Carter, Fieldsboro.
Florence	Byron Carty, Florence.....	Wallace Fewkes, Florence.
Lumberton	Edwin C. Davis, Lumberton.....	Walter M. Voorhees, Lumberton.
Mansfield	Joseph H. Armstrong, Columbus.....	Content Ingling, Columbus.
Medford	William M. Potts, Medford.....	Fred W. Brannin, Medford.
Mount Laurel.....	Benj. M. Haines, Moorestown, R. D..	Charles Andrews, Fellowship.
New Hanover.....	Charles Remine, Wrightstown.....	Wilbur G. Davis, Wrightstown.
Northampton	Walter T. Stewart, Mt. Holly.....	Frank S. Davis, Mt. Holly.
North Hanover	Benjamin Harker, Jacobstown.....	J. E. Forman, Cream Ridge, R. F. D. 1.
Palmyra	Fred Blackburn, Palmyra.....	A. Harry Rudduck, Palmyra.
Pemberton Borough.....	C. C. French, Pemberton.....	Wilson D. Hunt, Pemberton.
Pemberton Township.....	Barclay C. Seeds, Pemberton.....	William H. Reeves, New Lisbon.
Riverside	Charles Heiss, Riverside.....	William W. Wilkinson, Riverside.
Riverton Borough.....	Charles G. Davis, Riverton.....	Charles F. Eart, Riverton.
Shamong	Mahlon T. Prickett, Indian Mills....	James M. Armstrong, Indian Mills.
Southampton	C. G. Naylor, Vincentown.....	William D. Haines, Vincentown.
Springfield	Aaron H. Burtis, Mt. Holly, R. F. D. 1.	T. B. Allinson, Burlington, R. F. D.
Tabernacle	G. H. Wisham, Vincentown, R. F. D. 2	C. Haines, Vincentown, R. F. D. 2.
Washington	A. E. Coster, Green Bank.....	Joseph B. Maxwell, Green Bank.
Westampton	Stewart McFarland, Mt. Holly.....	Firman Dubell, Mt. Holly.
Willingboro	Howard J. Hart, Rancocas.....	Joseph E. Bishop, Burlington, R. F. D.
Woodland	Jacob Dunfee, Chatsworth.....	John Applegate, Chatsworth.

Assessors and Collectors in Camden County.

County Collector, JOHN W. SELL, Camden.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Audubon	John R. Hopkins, Audubon.....	Conrad H. Miller, Audubon.
Berlin	Xavier Ottiger, Berlin.....	Lawrence Muller, Berlin.
City of Camden.....	John Wells, Pres., Camden.....	John S. Roberts, Camden.
	John W. Donges, Camden.....	
	William H. Sparks, Camden.....	
	Willbur B. Ellis, Camden.....	
	Lewis H. Stehr, Camden.....	

BOARD OF EQUALIZATION OF TAXES.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Centre	John H. Jackson, Magnolia.....	William F. Ogden, Mt. Ephraim.
Chester Borough	Clarence Glatteger, Chester.....	Simon Kohout, Chester.
Collingswood Borough.....	Harry S. Woods, Collingswood.....	Robert H. Duff, Collingswood.
Clementon	George W. Evans, Lindenwold.....	John C. Jaggard, Clementon.
Delaware	William Graff, Haddonfield.....	Joseph Peacock, Haddonfield.
Gloucester	Albert E. Batten, Blackwood.....	Schuyler C. Godfrey, Blackwood.
Gloucester City.....	Charles A. McElhone, Gloucester City.....	Thomas J. Foley, Gloucester City.
Haddonfield Borough.....	William H. Harrison, Haddonfield.....	Charles E. Magill, Haddonfield.
Haddon	James St. C. Williams, Westmont.....	William A. Wilkinson, Westmont.
Haddon Heights Bor.	Joseph A. Patton, Haddon Heights.....	Chas. F. Cottringer, Haddon Heights.
Merchantville Borough.....	M. B. Rudderow, Merchantville.....	Harry K. Oakford, Merchantville.
Oaklyn Borough.....	Paul F. Newhall, Oaklyn.....	Howard T. Justice, Oaklyn.
Pensauken	Harry E. Horner, Merchantville.....	H. M. Hatch, Delair.
Voorhees	S. H. Gardiner, Ashland.....	C. W. Braddock, Gibbsboro.
Winslow	Joseph Graham, Cedar Brook.....	Geo. Blatherwick, Blue Anchor.
Wood Lynne Borough.....	R. A. Rockhill, Wood Lynne.....	William H. Wideman, Wood Lynne.
Waterford	Theodore Schlenkofer, Atco.....	Paul L. Heggan, Waterford.

Assessors and Collectors in Cape May County.

County Collector, JOSEPH I. SCULL, Ocean City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Avalon Borough.....	Lewis C. Canfield, Avalon.....	W. A. Smith, Avalon.
Cape May City.....	I. H. Eldredge, Cape May City.....	G. C. Hughes, Cape May City.
Dennis	I. S. Townsend, Clermont.....	H. M. Carroll, Dennisville.
Holly Beach Borough.....	W. E. Forcum, Holly Beach.....	B. F. Barker, Holly Beach.
Lower	J. P. McKissic, Cape May City.....	Charles Bohm, Cape May City.
Middle	Joseph Camp, Pierces.....	C. F. Corsen, Cape May Court House.
North Wildwood Bor.....	Robert Bright, Anglesea.....	E. M. Shivers, Anglesea.
Ocean City—		
First Ward.....	Henry T. Foulds, Ocean City.....	E. W. Burleigh, Ocean City.
Second Ward.....	E. B. English, Ocean City.....	
Sea Isle City—		
First Ward.....	Charles Peterson, Sea Isle City.....	Daniel H. Wheaton, Sea Isle City.
Second Ward.....	W. J. Fox, 1900 Race St., Phila., Pa.	
South Cape May Bor.....	A. J. Rudolph, South Cape May.....	H. H. Walton, Cape May.
Upper Township.....	W. S. Shaw, Tuckahoe.....	Alfred Sapp, Petersburg.
West Cape May Bor.....	Bolton Eldredge, Eldredge.....	J. W. Eldredge, Eldredge.
Wildwood Borough.....	W. H. Washburn, Wildwood.....	J. DuBois, Wildwood.
Wildwood Crest Bor.....	Harry Nickerson, Wildwood Crest.....	H. W. Lane, Wildwood Crest.
Woodbine Borough.....	W. L. Lipman, Woodbine.....	M. Lipman, Woodbine.
Cape May Point Bor.....	Charles H. Foster, Cape May Point.....	J. Kromer, Cape May Point.

Assessors and Collectors in Cumberland County.

County Collector, E. P. BACON, Bridgeton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Bridgeton.....	Harry B. Banford, Bridgeton.....	William H. McGear, Bridgeton.
	Waters B. Hurff, Jr., Bridgeton.....	
	V. E. Edwards, Bridgeton.....	
City of Millville—		
First Ward.....	Joshua E. Cossaboon, Millville.....	Thomas Corson, Millville.
Second Ward.....	Charles Reeves, Jr., Millville.....	W. J. Simmerman, Millville.
Third Ward.....	Charles E. Finch, Millville.....	Thomas Norton, Millville.
Fourth Ward.....	E. C. Beebe, Millville.....	Jesse McHenry, Millville.
Vineland Borough.....	John E. Ruhl, Vineland.....	W. S. Brown, Vineland.
Commercial	Walter C. Riggins, Port Norris.....	L. Robbins, Jr., Port Norris.
Deerfield	E. R. Parvin, Deerfield.....	H. L. Woodruff, Bridgeton, R. F. D. 6.

BOARD OF EQUALIZATION OF TAXES.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Downe	Sheppard Campbell, Newport.....	C. E. Gaskill, Newport.
Fairfield	J. B. Mulford, Fairton.....	J. T. Whiticar, Fairton.
Greenwich	J. W. Butler, Greenwich.....	Joseph J. Low, Greenwich.
Hopewell	Charles E. Bowen, Shiloh.....	A. Van Ayars, Roadstown.
Landis	Robert E. Chalmers, Vineland.....	Edgar R. Jones, Vineland.
Lawrence	F. B. Sheppard, Cedarville.....	W. M. Brown, Cedarville.
Maurice River.....	Harry Reeves, Jr., Leesburg.....	Ellis Boggs, Port Elizabeth.
Stow Creek.....	Wm. H. Davis, Bridgeton, R. F. D. 3.	T. B. Dixon, Bridgeton, R. F. D. 3.

Assessors and Collectors in Essex County.

County Collector, RICHARD W. BOOTH, Nutley.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Newark.....	John F. Carroll, Newark.....	R. L. Ross, Newark.
	John Howe, Newark.....	
	Thomas Preston, Newark.....	
	Moses Reichman, Newark.....	
City of Orange.....	A. W. Swain, Newark.....	F. G. Coughtry, Orange.
	William B. Youmans, Orange....	
	Max M. Mohor, Orange.....	
City of East Orange....	A. E. Robinson, Orange.....	L. McCloud, East Orange.
	D. C. Whitman, East Orange.....	
	William F. Poucher, East Orange..	
Town of West Orange..	H. C. Williams, East Orange.....	F. A. O'Connor, West Orange.
	Augustus Brandis, West Orange...	
	Newell M. Smith, West Orange....	
Town of Bloomfield....	Frank Owen, West Orange.....	F. Foster, Bloomfield.
	William R. Raab, Bloomfield.....	
	Robert R. Rawson, Bloomfield.....	
Town of Montclair....	James Y. Nicoll, Bloomfield.....	H. A. Sigler, Montclair.
	William M. Taylor, Montclair.....	
	Robert B. Harris, Montclair.....	
Town of Irvington.....	H. W. Jones, Montclair.....	A. E. Webb, Irvington.
	C. W. Pfell, Irvington.....	
	James H. Mortland, Irvington.....	
Town of Nutley.....	G. F. Brandenburgh, Irvington.....	
South Orange Village...	Thomas S. Brown, Nutley.....	A. H. Van Riper, Nutley.
South Orange Township.	Joseph Arnold, South Orange.....	Joseph Arnold, South Orange.
Belleville Township....	W. G. Miller, Maplewood.....	A. S. Conklin, Maplewood.
Caldwell Township....	Eugene M. Gavey, Belleville.....	A. H. Osborne, Belleville.
Caldwell Borough.....	Theodore Vincent, Caldwell.....	Thomas Peer, Fairfield.
Livingston	Isaac E. Baldwin, Caldwell.....	A. P. Clarke, Caldwell.
Town of Milburn.....	E. E. Burnet, Chatham.....	August W. Fund, Livingston.
Cedar Grove.....	Charles R. Reeve, Milburn.....	C. E. Van Fleet, Milburn.
Verona Borough.....	J. J. Vreeland, Cedar Grove.....	C. G. Jacobus, Cedar Grove.
North Caldwell Borough.	Austin E. Hedden, Verona.....	Raymond Keifer, Verona.
West Caldwell Borough.	Frank Francisco, Caldwell.....	W. J. Henderson, Caldwell.
Glen Ridge Borough....	Edward H. Baldwin, Caldwell.....	Albert Brugler, Caldwell.
Essex Fells Borough....	W. E. Smith, Glen Ridge.....	F. Benson, Glen Ridge.
Roseland Borough.....	C. P. Schofield, Essex Fells.....	J. A. Speer, Caldwell.
	J. H. M. Cook, Essex Fells.....	Walter Baldwin, Roseland.

BOARD OF EQUALIZATION OF TAXES.

Assessors and Collectors in Gloucester County.

County Collector, GEORGE E. PIERSON, Woodbury.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clayton Borough.....	Joseph Paul, Clayton.....	William C. Shreve, Clayton.
Deptford	C. C. Headley, Westville.....	William C. Allen, Westville.
Elk	Samuel L. Seran, Aura.....	J. W. Hughes, Hardingville.
East Greenwich.....	J. C. Dawson, Mickleton.....	Frank D. Henry, Clarksboro.
Franklin	Charles H. Lincoln, Newfield.....	L. T. Hallock, Iona.
Glassboro	J. T. Abbott, Glassboro.....	M. M. Campbell, Glassboro.
Greenwich	Jacob M. Allen, Gibbstown.....	Henry Heisleinter, Gibbstown.
Harrison	Eli Heritage, Richwood.....	Albert Parker, Mullica Hill.
Logan	S. B. Platt, Bridgeport.....	J. S. Truitt, Bridgeport.
Mantua	William S. Hurff, Sewell.....	Thomas C. Dilkes, Mantua.
Monroe	John W. McClure, Williamstown.....	A. F. Cliver, Williamstown.
National Park Borough.....	H. C. Hopper, National Park.....	P. B. Milligan, National Park.
Paulsboro Borough.....	Jacob Ballinger, Paulsboro.....	Wm. H. Flowers, Jr., Paulsboro.
Pitman Borough.....	C. W. Sickler, Pitman.....	William Collins, Pitman Grove.
South Harrison.....	D. C. Lippincott, Harrisonville.....	S. S. Conover, Harrisonville.
Swedesboro Borough.....	Wilbert Batten, Swedesboro.....	E. M. Zane, Swedesboro.
Washington	G. D. Nicholson, Turnerville.....	Brooks Hurf, Hurfville.
Wenonah Borough.....	Jesse W. English, Wenonah.....	G. H. Buzby, Wenonah.
West Deptford.....	James Carter, Thorofare, R. F. D. 1.....	Charles A. Hilyard, Westville.
Woodbury City.....	W. S. Keat, Woodbury.....	E. Redfield, Woodbury.
	Irving P. Cloud, Woodbury.....	
	Theodore S. Burrows, Woodbury.....	
Woolwich	C. H. Brown, Swedesboro.....	H. W. Ridgway, Swedesboro.

Assessors and Collectors in Hudson County.

County Collector, STEPHEN M. EGAN, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Jersey City.....	James Hennessey, Jersey City.....	Robert Davis, Jersey City.
	Thomas J. Carroll, Jersey City.....	
	Julius C. Wittpenn, Jersey City.....	
City of Hoboken.....	F. William Bender, Hoboken.....	Richard Bowes, Hoboken.
	Thomas Coughlin, Hoboken.....	
	Henry Lohmann, Jr., Hoboken.....	
	Thomas F. Carey, Hoboken.....	
	Charles Guaraglia, Hoboken.....	
City of Bayonne.....	W. W. Anderson, Bayonne.....	Robert Gardner, Bayonne.
North Bergen.....	James Nolan, New Durham.....	R. G. Weinke, North Bergen.
Secaucus Borough.....	John Possehl, Secaucus.....	E. A. Kisewetter, Secaucus.
Town of West Hoboken.....	John G. Gallo, West Hoboken.....	Robert G. Taylor, West Hoboken.
	Carl A. Schindler, West Hoboken.....	
	Geo. H. Raven, West Hoboken.....	
Town of W. New York.....	Philip Bindernagle, West New York.....	Daniel P. Curry, Weehawken P. O.
Town of Union.....	Joseph Krienert, Town of Union.....	Thomas McClelland, Town of Union.
	Charles Singer, Town of Union.....	
	William E. McCarty, Weehawken.....	
Weehawken	John M. Hannon, Weehawken.....	John Callery, Station I, Hoboken.
Guttenberg	Joseph Ciccale, Guttenberg.....	J. Caulfield, Guttenberg.
Town of Kearny.....	Louis W. Wilson, Arlington.....	Frederick L. Pierce, Kearny.
	William Nairn, Kearny.....	
	Adolph Amann, Arlington.....	
Harrison	Francis McSorley, Harrison.....	Bernard P. Walsh, Harrison.
East Newark Borough.....	John H. Martin, East Newark.....	Terence O'Donnell, East Newark.

BOARD OF EQUALIZATION OF TAXES.

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Assessors and Collectors in Hunterdon County.

County Collector, LEWIS C. POTTS, Three Bridges, R. F. D.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alexandria	John C. Wilson, Everittstown.....	William Hackett, Pattenburg.
Bethlehem	William E. Riddle, West Portal.....	Mansfield Lott, Hampton, R. F. D.
Bloomsbury Borough.....	Frank Apgar, Bloomsbury.....	J. M. Hoffman, Bloomsbury.
Clinton	Bergen B. Berkaw, Annandale.....	Jas. B. Rockafellow, Lebanon, R. F. D.
Town of Clinton.....	John Carpenter, Clinton.....	William Teets, Clinton.
Delaware	David L. Holcombe, Lambertville.....	Frank W. Venable, Sergeantsville.
East Amwell.....	John J. Horn, Hopewell, R. F. D.....	E. H. Silvers, Ringoes.
Flemington Borough.....	James A. Kline, Flemington.....	Joseph V. Smith, Flemington.
Franklin	Elwood Nixon, Quakertown.....	Sylvester Reed, Pittstown.
Frenchtown Borough.....	J. C. Butler, Frenchtown.....	William R. Shurtz, Frenchtown.
Hampton Borough.....	Thomas J. Raber, Hampton.....	Aaron L. Shrope, Hampton.
High Bridge Borough.....	Bloomfield Apgar, High Bridge.....	William H. Neighbor, High Bridge.
Holland	H. B. Van Syckel, Mt. Pleasant.....	Alonzo Sinclair, Milford.
Kingwood	Samuel J. Snyder, Frenchtown.....	Thomas Jardine, Stockton, R. F. D.
Lambertville—		
First Ward.....	James A. Cleary, Lambertville.....	} H. K. Kramer, Lambertville.
Second Ward.....	Joseph E. Bayard, Lambertville.....	
Third Ward.....	Edward A. Thorn, Lambertville.....	
Lebanon	George H. Castner, Califon, R. D. 1..	George Reed, Glen Gardner.
Raritan	William S. Buchanan, Flemington.....	John C. Thatcher, Flemington.
Readington	W. T. Hoffman, Whitehouse Station..	Frank A. Cole, Three Bridges.
Stockton Borough.....	William P. Mason, Stockton.....	Peter A. Shepherd, Stockton.
Tewksbury	Hezekiah Philhower, Califon.....	Charles M. Apgar, New Germantown.
Union	Morris Stockton, Pattenburg.....	J. H. Hawk, Hampton, R. F. D.
West Amwell.....	G. H. Carr, Lambertville, R. F. D. 2..	Edward B. Holcombe, Lambertville, R. F. D. No. 1.

Assessors and Collectors in Mercer County.

County Collector, JOSEPH H. BLACK, Trenton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Ewing	Wallace Lanning, Trenton.....	Lewis E. Anderson, Trenton, R.F.D. 1.
East Windsor.....	S. L. Mount, Etra.....	W. C. Black, Hightstown.
Hamilton	Harry M. Rogers, Hamilton Square..	William E. Ford, Crosswicks.
Hightstown Borough.....	A. V. Pierson, Hightstown.....	W. N. Cunningham, Hightstown.
Hopewell	Charles H. Hart, Titusville.....	David Stout, Stoutsburg.
Hopewell Borough.....	William S. Hixon, Hopewell.....	Howard L. Stout, Hopewell.
Lawrence	F. Pierson, Lawrenceville.....	J. M. Berrien, Lawrenceville.
Pennington Borough.....	J. Q. McPherson, Pennington.....	G. W. Clendenning, Pennington.
Princeton	Alex. R. Berrien, Princeton.....	S. P. Stryker, Princeton, R. F. D.
Princeton Borough.....	William E. Burke, Princeton.....	James Mulholland, Princeton.
City of Trenton.....	John P. Dullard, Trenton.....	} Andrew J. Berrien, Trenton.
	Benjamin Godshalk, Trenton.....	
	E. Clifford Wilson, Trenton.....	
	Charles D. Geller, Trenton.....	
	George B. LaBarre, Trenton.....	
Washington	C. N. Hutchinson, Robbinsville.....	Charles S. Hulse, Robbinsville.
West Windsor	Herbert Coleman, Trenton, R. F. D...D. Bergen, Princeton Junction.	

Assessors and Collectors in Middlesex County.

County Collector, THOMAS H. HAGERTY, New Brunswick.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of New Brunswick.....	Morris C. Ross, New Brunswick....	} W. Frank Parker, New Brunswick.
	W. H. Van Sickle, New Brunswick....	
	Lewis A. Board, New Brunswick....	

BOARD OF EQUALIZATION OF TAXES.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Perth Amboy.....	Matthew Smith, Perth Amboy.....	Richard F. White, Perth Amboy.
	Math. Weirup, Perth Amboy.....	
	Joseph Massopust, Perth Amboy.....	
City of South Amboy.....	Edward Dewan, South Amboy.....	Alfred T. Kerr, South Amboy.
	John Mullane, South Amboy.....	
	Eugene O'Toole, South Amboy....	
	James W. Hackett, South Amboy....	
Cranbury	A. M. Davison, Cranbury.....	William F. Perrine, Cranbury.
Dunellen Borough.....	John H. L. Peters, Dunellen.....	Isaac J. Stites, Dunellen.
East Brunswick.....	Henry Warnsdorfer, New Brunswick,	
	R. F. D. No. 8.....	George D. Rue, Old Bridge.
Helmetta Borough.....	Walter B. Helme, Helmetta.....	Arthur H. Clemons, Helmetta.
Highland Park Borough.....	Louis H. Leitheiser, New Brunswick..	Anthony J. Gebhardt, New Brunswick.
Jamesburg Borough.....	John Erhart, Jamesburg.....	William E. Paxton, Jamesburg.
Madison	D. H. Brown, Old Bridge.....	Edward Barker, Matawan, R. F. D.
Metuchen Borough.....	William T. McAdams, Metuchen.....	Jesse Perry, Metuchen.
Milltown Borough.....	Charles M. Snedeker, Kingston.....	Charles Sevenhair, Milltown.
Monroe	R. R. Vandenberg, Prospect Plains..	Elmer H. Dey, Prospect Plains.
North Brunswick.....	Isaac V. Williamson, New Brunswick,	
	R. F. D. No. 5.....	John A. Bodine, Franklin Park.
Piscataway	George W. Corriell, New Market....	Wm. B. Le Rue, Bound Brook.
Raritan	Wm. T. Woerner, New Brunswick, ..	Everett B. Tappen, New Brunswick.
	R. F. D. No. 1.....	R. F. D. No. 1.
Roosevelt Borough.....	William D. Casey, Carteret.....	Charles A. Brady, Carteret.
Sayreville	Thomas Creamer, Sayreville.....	Jonathan Bright, Sayreville.
South Brunswick.....	William Perkins, Kingston.....	James McDowell, Deans.
South River Borough.....	James C. Bowne, South River.....	George Allgair, South River.
Spotswood Borough.....	Thomas C. Brown, Spotswood.....	John H. Dill, Spotswood.
Woodbridge	Lewis E. Potter, Woodbridge.....	Leonard M. Campbell, Woodbridge.

Assessors and Collectors in Monmouth County.

County Collector, C. ASA FRANCIS, Freehold.

Taxing District .	Assessor—P. O. Address.	Collector—P. O. Address.
(Townships.)		
Atlantic	Frank E. Heyer, Colt's Neck.....	Charles Sherman, Colt's Neck.
Eatontown	A. L. Cowles, Oceanport.....	J. W. Johnson, Eatontown.
Freehold	Clark Conine, Freehold.....	C. B. Barkalow, Freehold.
Holmdel	V. D. Kenney, Holmdel.....	Daniel I. Stillwell, Hazlet.
Howell	James H. Butcher, Ardena.....	Joseph L. Donahoy, Adelphia.
Manalapan	W. Denise Herbert, Englishtown....	W. G. Conover, Englishtown.
Marlboro	W. C. McElwaine, Englishtown.....	Charles E. Conover, Wickatunk.
Matawan	Richard Hauser, Cliffwood.....	George F. Keller, Cliffwood.
Middleton	Omar Sickles, Navesink.....	John M. West, Middletown.
Millstone	George J. Ely, Cranbury, R. F. D....	R. G. Strahan, Clarksburg.
Neptune	T. N. Lillagore, Ocean Grove.....	W. H. Gravatt, Asbury Park.
Ocean	Harry G. Van Note, Oakhurst.....	Harry F. Davis, Oakhurst.
Raritan	H. A. Lehr, Keansburg.....	George B. Roberts, Keyport.
Shrewsbury	Abram T. Bennett, Fair Haven.....	B. J. Parker, Red Bank.
Upper Freehold.....	William Quicksill, Hornerstown....	C. Gordon Hyers, Allentown.
Wall	George E. Rogers, Belmar.....	R. C. Thompson, Allenwood.
(Boroughs.)		
Atlantic Highlands.....	T. H. Leonard, Atlantic Highlands..	E. H. Cook, Atlantic Highlands.
Allentown	George A. Longshore, Allentown....	Edward Dilatush, Allentown.
Allenhurst	George C. Allen, Allenhurst.....	E. H. Ward, Jr., Allenhurst.
Avon-by-the-Sea	F. R. Casner, Avon.....	LeRoy Soffield, Avon.
Belmar	George C. Titus, Belmar.....	Abram Borton, Belmar.
Bradley Beach.....	George M. Bennett, Bradley Beach...E. B. Foster, Bradley Beach.	
Deal	W. A. Palmateer, Deal.....	Frederick A. Weber, Deal.
Englishtown	Ira D. Hulshart, Englishtown.....	D. R. Richmond, Englishtown.
Farmingdale	R. B. Tilton, Farmingdale.....	John R. Allaire, Farmingdale.
Highlands	Abram J. Parker, Highlands.....	Grandin V. Johnson, Highlands.

BOARD OF EQUALIZATION OF TAXES.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Keyport	W. Con. Smith, Keyport.....	John S. Hendrickson, Keyport.
Manasquan	J. W. Van Houten, Manasquan.....	E. M. Goddard, Manasquan.
Matawan	Bert Cartan, Matawan.....	Wm. A. Fountain, Matawan.
Monmouth Beach.....	George Robbins, East Long Branch..	John McWood, Jr., Monmouth Beach.
Neptune City Borough..	A. Frank Bennett, Jr., Avon.....	Edwin F. Bennett, Avon.
Red Bank Borough.....	Albert L. Ivins, Red Bank.....	Wm. M. Thompson, Red Bank.
Seabright	James A. Ryan, Seabright.....	D. W. Bedford, Seabright.
Spring Lake.....	Joseph C. Kulp, Spring Lake.....	William W. Trout, Spring Lake.
Rumson	Victor A. Legier, Oceanic.....	Tunis S. Barrielow, Oceanic.
West Long Branch.....	F. A. Beale, Long Branch, R. F. D. 1.	George L. Gibbs, W. Long Branch.
(Cities.)		
Asbury Park City.....	A. Hope, Asbury Park, R. F. D. 2....	William E. Harrison, Asbury Park.
Long Branch City.....	H. P. Bennett, Long Branch.....	William R. Joline, Long Branch.

Assessors and Collectors in Morris County.

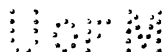
County Collector, JOSEPH F. McLEAN, Butler.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Townships.)		
Boonton	Edmund H. Stickle, Boonton, R.F.D. 2	John W. Allen, Boonton.
Chatham	J. H. Bebout, Madison.....	Dayton Baldwin, New Providence.
Chester	Abraham Tiger, Chester.....	William E. Young, Chester.
Hanover	William B. Davis, Morris Plains.....	E. Halsey Ball, Troy Hills.
Jefferson	Chas. Chamberlain, Wharton, R. F. D.	William Willis, Lake Hopatcong.
Mendham	Fred H. Garabrant, Brookside.....	Charles L. Lade, Brookside.
Montville	Fred Van Duyn, Towaco.....	Frank L. Jacobus, Towaco.
Morris	Thomas T. Sands, Morristown.....	William H. Thompson, Morristown.
Mt. Olive.....	Samuel W. Salmon, Mt. Olive.....	Richard H. Stephens, Mt. Olive.
Passaic	James A. Havey, Stirling.....	William H. Smith, New Vernon.
Pequannoc	Alfred Gilland, Pompton Plains.....	Thomas W. Benjamin, Lincoln Park.
Randolph	Ellison Coe, Mount Freedom.....	Richard Bassett, Dover, R. F. D. 2.
Rockaway	Thomas Delaney, Hibernia.....	Charles M. Myers, Denville.
Roxbury	Edward W. Kilpatrick, Kenvil.....	John F. Scheer, Ledgewood.
Washington	George H. Sliker, Pleasant Grove....	Lyman Kice, German Valley.
(Boroughs.)		
Butler	Charles A. Decker, Butler.....	Jesse Ward, Butler.
Chatham	Charles A. Miller, Chatham.....	Lawrence Day, Chatham.
Florham Park.....	William V. Tunis, Florham Park....	Frederick A. Cory, Florham Park.
Madison	Samuel Brant, Madison.....	F. Irving Morrow, Madison.
Mendham	John D. Lindsley, Mendham.....	John W. Garrabrant, Mendham.
Mt. Arlington.....	Frank L. Schafer, Mt. Arlington.....	F. H. Tappen, Mt. Arlington.
Netcong	A. Austin King, Netcong.....	Melville Van Horn, Netcong.
Rockaway	James Lash, Denville.....	Edward Tippet, Rockaway.
Wharton	Andrew M. Ryan, Wharton.....	John Kernick, Wharton.
(Towns.)		
Boonton	Joseph P. Cullen, Boonton.....	George M. Mutchler, Boonton.
Dover	Thomas O. Bassett, Dover.....	James T. Lowe, Dover.
Morristown	Stephen C. Griffith, Morristown....	David F. Barkman, Morristown.

Assessors and Collectors in Ocean County.

County Collector, C. C. PEARCE, Burrsville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Barnegat City.....	James V. Jones, Barnegat City.....	Alfred W. Brown, Barnegat City.
Bay Head Borough.....	Julius Foster, Bay Head.....	Julius Foster, Jr., Bay Head.
Beach Haven Borough..	F. H. Potts, Beach Haven.....	William Beers, Beach Haven.
Berkeley	Devine Butler, Bayville.....	E. L. Worth, Bayville.
Brick	J. H. Harvey, Pt. Pleasant.....	A. H. Osborn, Herbertsville.
Dover	L. R. Gravatte, Toms River.....	Adolph Ernst, Toms River.
Eagleswood	P. R. Sprague, West Creek.....	W. J. Jones, West Creek.



Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Harvey Cedars Borough.	W. Williams, Merchantsville and Harvey Cedars.	David M. White, Harvey Cedars.
Island Heights Borough.	Wm. T. McKaig, Island Heights.	Samuel Leming, Island Heights.
Jackson	W. S. Hendrickson, Lakewood, R. F. D. No. 3.	J. G. Holman, Whitesville.
Lacey	B. F. Matthews, Forked River.	D. V. Wilber, Forked River.
Lakewood	H. T. Terwilliger, Lakewood.	F. T. Johnson, Lakewood.
Lavalette Borough	Charles J. Smith, Lavalette.	A. B. Kean, Lavalette.
Little Egg Harbor.	Norwood Parker, Parkertown.	Kirk Parker, Parkertown.
Long Beach.	Enoch Grant, Beach Haven.	E. Parker, Beach Haven.
Manchester	Amos Bozarth, Lakehurst.	William H. Crusier, Lakehurst.
Ocean	John W. Letts, Brookville.	J. B. Jones, Waretown.
Plumstead	George Hartshorn, New Egypt.	W. C. Van Horn, New Egypt.
Pt. Pleasant Beach Bor.	Fred C. Havens, Pt. Pleasant.	Fred C. Havens, Point Pleasant.
Seaside Park Borough.	Gustavus A. Volght, Seaside Park.	G. R. Platt, Seaside Park.
Stafford	John B. Courtney, Manahawkin.	F. S. Haywood, Pemberton, R. F. D.
Surf City.	George V. Addy, Surf City.	William H. Donahue, 407 Noble St., Phila., Pa.
Tuckerton	Otis Jackson, Tuckerton.	N. B. Horner, Tuckerton.
Union	Joel Woodmansee, Barnegat.	H. A. Tolbert, Barnegat.

Assessors and Collectors in Passaic County.

County Collector, JOHN L. CONKLIN, Paterson.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Paterson.	Thomas E. Smith, Paterson. Thomas H. Risk, Paterson. Franklin Boyle, Paterson. John Colfer, Paterson. James Johnson, Paterson.	Thomas Flynn, Paterson.
City of Passaic—		
First Ward.	Aaron White, Passaic.	
Second Ward.	John Wood, Passaic.	
Third Ward.	James T. Boyle, Passaic.	
Fourth Ward.	William A. Reed, Passaic. Thomas H. McMahon, Passaic.	J. Hosey Osborn, Passaic.
Ackuackanonk	Richard Berry, Clifton.	
Little Falls.	William M. Selff, Little Falls.	Edward Roome, Little Falls.
Wayne	Thomas D. Ryerson, Wayne.	George Roat, Paterson, R. F. D. 1.
West Milford.	John M. Weaver, Newfoundland.	John Eckhart, Newfoundland.
Pompton	David Beam, Midvale.	S. I. Goodfellow, Wanaque.
Pompton Lakes Bor.	G. W. Mickens, Pompton Lakes.	Charles C. Howard, Pompton Lakes.
Hawthorne Borough.	A. C. Evans, Hawthorne.	William C. Van Stone, Hawthorne.
Totowa Borough.	Cornelius Wentink, Totowa, R. F. No. 1	John W. Sutton, Paterson, R. F. D. 1.
North Haledon Borough.	William P. Orr, Haledon.	Samuel Buser, Haledon.
Prospect Park.	Jacob Doe, 256 N. 7th St., Paterson.	Frank Breen, Paterson.
Haledon Borough.	W. Buschman, Jr., Haledon.	Henry Atkinson, Paterson.

Assessors and Collectors in Salem County.

County Collector, JAMES BUTCHER, Salem.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Salem—		
East Ward.	Walter S. Baker, Salem.	William H. Clark, Salem.
West Ward.	Isaac Klein, Salem.	
Elsinboro	William D. Griscom, Salem.	James S. Stackhouse, Salem.
Mannington	Elmer Griscom, Salem.	Charles R. Hires, Salem.
Lower Alloway Creek.	Edward Hancock, Hancock's Bridge.	Harry W. Elwell, Hancock's Bridge.
Quinton	Charles S. Bassett, Quinton.	Joseph Thompson, Quinton.
Alloway	William E. Simpkins, Elmer, R. F. D. S.	S. S. Dunham, Alloway.
Lower Penns Neck.	Ellsworth L. Ireian, Pennsville.	F. L. Carpenter, Pennsville.

BOARD OF EQUALIZATION OF TAXES.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Upper Penns Neck.....	J. Ford Thompson, Pennsgrove.....	John Bevis, Pennsgrove.
Pennsgrove Borough.....	David P. Featherer, Pennsgrove.....	Sheppard L. Boon, Pennsgrove.
Oldmans	Edwin E. Somers, Pedricktown.....	William F. Hunt, Pedricktown.
Pilesgrove	George H. Kirby, Woodstown.....	Edward Humphreys, Sharptown.
Woodstown Borough.....	Joshua Moore, Woodstown.....	Asa K. Pedrick, Woodstown.
Upper Pittsgrove.....	R. A. Robinson, Monroeville.....	S. M. Heritage, Elmer.
Pittsgrove.....	George Schalick, Centreton.....	J. W. Golder, Centreton.
Elmer Borough.....	Charles W. Gibson, Elmer.....	Charles P. Creamer, Elmer.

Assessors and Collectors in Somerset County.

County Collector, E. B. ALLEN, Somerville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bedminster	John Bodine, Gladstone.....	Dalton C. Smith, Gladstone.
Bernards	Joseph E. Buck, Bernardsville.....	Robert Kay, Liberty Corner.
Branchburg	Ausugtus McCullough, North Branch Sta.....	John Ritchie, Neshanic Station.
Bridgewater	John Slattery, Raritan.....	Abram Amerman, Raritan.
Bound Brook Borough.....	Charles McNabb, Bound Brook.....	A. S. Coriell, Bound Brook.
Franklin	Cornelius Cadmus, New Brunswick, R. F. D. No. 6.....	Edwin Garretson, East Millstone.
Hillsborough	H. V. N. Van Nuys, Jr., Millstone, R. F. D. No. 1.....	C. S. Hamilton, Somerville, R. F. D. 1
Montgomery	C. B. Allshouse, Skillman, R. F. D. 1.....	A. S. Hageman, Skillman Station.
Millstone Borough.....	D. H. Speer, Millstone.....	E. M. Davis, Millstone.
North Plainfield.....	Francis E. Bodine, Watchung.....	Melvin H. Cleaves, Watchung.
North Plainfield Bor.....	Justus H. Cooley, North Plainfield.....	George F. Brown, North Plainfield.
Rocky Hill Borough.....	Theodore F. Stryker, Rocky Hill.....	Dr. M. Reeve, Rocky Hill.
South Bound Brook Bor.....	Wm. T. Morecraft, S. Bound Brook.....	Jacob Byer, South Bound Brook.
Warren	George Bowers, Warrenville.....	John D. Bornmann, Warrenville.
Somerville Borough.....	Bogart T. Conkling, Somerville.....	Jacob K. Brokaw, Somerville.

Assessors and Collectors in Sussex County.

County Collector, WILLIAM E. ROSS, Sparta.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Andover	William Iliff, Newton, R. F. D.....	Leo R. Fritts, Newton, R. F. D.
Andover Borough.....	William E. Willson, Andover.....	Samuel H. Willson, Andover.
Hopatcong Borough.....	George C. Hollerith, Landing.....	G. Reinberg, Landing.
Branchville Borough.....	C. A. Dalrymple, Branchville.....	William E. Cook, Branchville.
Byram	John N. Woolston, Stanhope.....	Watson McPeck, Stanhope.
Stanhope Borough.....	William C. Best, Stanhope.....	John D. Coursen, Stanhope.
Frankford	Daniel Dalrymple, Papakating.....	Jacob N. Van Auker, Beemerville.
Fredon	Joseph E. Huff, Newton, R. F. D. 1.....	Harry G. Willson, Newton, R. F. D. 1.
Green	I. L. Labar, Tranquillity.....	George Coleman, Tranquillity.
Hampton	John W. Thompson, Blair.....	Willard A. Yetter, Halsey.
Hardyston	Smith Simpson, Hamburg.....	Charles K. Clopper, Franklin Furnace
Lafayette	William S. Vought, Lafayette.....	Charles E. Mackerley, Lafayette.
Montague	Geo. McCarty, Port Jervis, N. Y.....	Fred Reinhardt, Port Jervis, R. F. D. No. 1.....
Newton	A. V. B. Mackerley, Newton.....	Morris C. Sipler, Newton.
Sandyston	Warren H. Van Sickle, Layton.....	Frank McKeeby, Layton.
Sparta	Sanford Reed, Houses.....	David F. Kinney, Sparta.
Stillwater	O. Van Horn, Stillwater.....	William S. Huff, Middleville.
Vernon	R. D. Simpson, McAfee.....	Richard D. Wallace, Vernon.
Walpack	Joseph W. Bunnell, Bevans.....	Charles P. Haney, Walpack Center.
Wantage	Simeon M. Parcell, Sussex.....	William S. McCoy, Sussex.
Sussex Borough.....	W. H. Seeley, Sussex.....	Peter V. Hammond, Sussex.

BOARD OF EQUALIZATION OF TAXES.

Assessors and Collectors in Union County.

County Collector, NATHAN R. LEAVITT, Elizabeth.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clark	W. J. Thompson, Rahway, R. F. D.	George Holland, Rahway, R. F. D.
Cranford	F. R. Swackhamer, Cranford.	T. A. Crane, Cranford.
City of Elizabeth—		
First Ward.....	Thomas Flynn, Elizabeth.....	J. J. McGrath, Elizabeth.
Second Ward.....	W. J. Dunn, Elizabeth.....	
Third Ward.....	Michael J. Kielly, Elizabeth.....	
Fourth Ward.....	Hugh F. Boyle, Elizabeth.....	
Fifth Ward.....	Charles B. Hauck, Elizabeth.....	
Sixth Ward.....	Charles J. Mahon, Elizabeth.....	
Seventh Ward.....	Henry Young, Elizabeth.....	
Eighth Ward.....	William J. Motley, Elizabeth.....	
Ninth Ward.....	Leonard Sauer, Elizabeth.....	
Tenth Ward.....	David Neefus, Jr., Elizabeth.....	
Eleventh Ward.....	Fred W. Coyne, Elizabeth.....	
Twelfth Ward.....	Theodore Pfarrer, Elizabeth.....	
Fanwood	George H. Johnson, Scotch Plains.....	John Z. Hetfield, Fanwood.
Fanwood Borough.....	H. G. Young, Fanwood.....	Charles Scheelen, Fanwood.
Garwood Borough.....	Charles Beadle, Garwood.....	William Darroch, Garwood.
Kenilworth Borough.....	Henry Flakel, Kenilworth.....	Fred J. Hiller, Kenilworth.
Linden	Frank B. Stimson, Linden.....	William Cook, Linden.
Linden Borough.....	William H. Donaldson, Linden.....	George H. Sweet, Linden.
Mountainside	Louis S. Robbins, Mountainside.....	George Laing, Mountainside.
New Providence.....	Charles J. Drake, New Providence.....	A. M. Layatt, New Providence.
New Providence Bor.....	W. H. Woodruff, New Providence.....	A. D. Doty, New Providence.
City of Plainfield—		
First Ward.....	H. C. Van Emburgh, Plainfield....	W. R. Townsend, Plainfield.
Second Ward.....	W. T. Kirk, Plainfield.....	
Third Ward.....	Asa F. Randolph, Plainfield.....	
Fourth Ward.....	H. C. Runyon, Clerk, Plainfield....	
City of Rahway—		
First Ward.....	N. V. Compton, Rahway.....	Charles J. Kissling, Rahway,
Second Ward.....	W. H. Clarkson, Rahway.....	
Third Ward.....	L. Baumgartner, Rahway.....	
Fourth Ward.....	Alonzo Crane, Rahway.....	
Fifth Ward.....	R. D. Gibbey, Clerk, Rahway.....	
Roselle Borough.....	W. A. Mulford, Roselle.....	N. Paul Phelps, Roselle.
Roselle Park Borough.....	John Wilson, Roselle Park.....	A. L. Burdick, Roselle Park.
Springfield	L. T. Terry, Springfield.....	J. Edgar Meeker, Springfield.
City of Summit—		
First Ward.....	William Grow, Summit.....	Stephen Mullen, Summit.
Second Ward.....	William Schultz, Summit	
Union	D. Hobart Sayer, Union.....	David M. Potter, Union.
Westfield	John M. C. Marsh, Clerk, Westfield.	A. H. Clark, Westfield.
	Edward F. Gilby, Westfield.....	
	Henry C. Piker, Westfield.....	

Assessors and Collectors in Warren County.

County Collector, H. O. CARHART, Blairstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Allamuchy	G. A. Jilson, Allamuchy.....	George W. Gibbs, Allamuchy.
Belvidere	A. B. Searles, Belvidere.....	George Widenor, Jr., Belvidere.
Blairstown	Joseph A. Dugan, Vall.....	Henry Bale, Blairstown.
Franklin	Charles Hoagland, Asbury.....	Frank Osmun, Asbury.
Frelinghuysen	John Bowman, Johnsonburg.....	E. Vashinder, Johnsonburg.
Greenwich	William Sherrer, Bloomsbury.....	Henry H. Stone, Stewartville.
Hackettstown	M. M. Corcoran, Hackettstown.....	J. H. Vescelius, Hackettstown.
Hardwick	Marcus C. Hill, Blairstown.....	M. V. Savercool, Blairstown.

BOARD OF EQUALIZATION OF TAXES.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Harmony	F. W. Rush, Washington.....	Abram Raub, Jr., Harmony.
Hope	Charles Barton, Great Meadows.....	L. C. Beatty, Hope.
Independence	William K. Teel, Vienna.....	Frank Merrill, Vienna.
Knowlton	Milton DeWitt, Columbia.....	Clinton B. Smith, Delaware.
Lopatcong	E. Frank Kline, Phillipsburg.....	E. F. Schiffert, Phillipsburg, R. F. D.
Mansfield	Jacob Beatty, Port Murray, R. F. D..	Frank Stewart, Hackettstown.
Oxford	Michael Mountain, Oxford.....	Edward Parcell, Buttzville.
Pahaquarry	H. Zimmerman, Millbrook.....	Norman Depue, Millbrook.
Phillipsburg—		
First Ward.....	John H. Houser, Phillipsburg.....	} John Dundass, Phillipsburg.
Second Ward.....	John E. Smith, Phillipsburg.....	
Third Ward.....	W. B. Brotzman, Phillipsburg.....	
Fourth Ward.....	O. J. Wambold, Phillipsburg.....	
Fifth Ward.....	Joseph Lamb, Phillipsburg.....	
Sixth Ward.....	C. A. McGowan, Phillipsburg.....	
Pohatcong	W. I. Jacoby, Finesville.....	C. N. Brokaw, Alpha.
Washington Borough....	John B. Scott, Washington.....	William Burd, Washington.
Washington Township...	Samuel Rinehart, Washington.....	E. J. Vosler, Washington.

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ABSTRACTS

OF

Ratables, Real and Personal

Deductions for Debt, Exemptions, Polls,
Tax Rates and State School, County and Local Taxes

FOR THE YEAR

1910

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1910.

TAXING DISTRICT	Number of acres or lots.		Valuation of Land without improvements.	Value of improvements.	Total valuation of real estate.	Value of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
1 Absecon, 1st Ward.....	1,267	416	\$53,592	\$70,650	\$124,242	\$17,675	\$141,917	\$141,917	\$576	\$141,341	95
2 Absecon, 2d Ward.....	1,220	170	79,579	97,250	176,829	27,053	203,882	203,882	181	203,701	116
3 Atlantic City.....	2,177	3,665	41,591,665	19,125,562	60,717,227	3,658,394	64,375,621	64,375,621	955,274	63,420,347	11343
4 Brigantine City, 1st W.....	1,800	1,800	86,551	9,833	96,384	2,840	99,224	99,224	580	98,644	11
5 Brigantine City, 2d W.....	3,535	3,535	156,801	24,038	180,839	4,717	185,616	185,616	.....	185,616	10
6 Buena Vista Township.....	27,494	4,296	496,270	10,780	507,050	17,775	524,825	524,825	4,934	519,891	645
7 Egg Harbor City.....	32,500	4,296	281,736	461,670	743,406	108,840	852,246	852,246	7,130	845,116	433
8 Egg Harbor Township.....	32,989	10,545	521,000	172,678	693,678	68,300	751,978	751,978	24,367	727,611	388
9 Folsom Borough.....	5,207	223	42,480	11,435	53,915	2,750	56,665	56,665	370	56,295	57
10 Gallopway Township.....	34,372	8,242	471,190	245,431	716,621	69,437	786,058	786,058	17,704	768,354	554
11 Hamilton Township.....	70,140	4,466	475,000	273,037	748,037	94,325	842,362	842,362	69,095	773,267	554
12 Hamonton Town.....	26,228	.....	712,875	930,932	1,643,807	233,900	1,877,707	1,877,707	69,095	1,808,612	443
13 Linwood Borough.....	1,653	185	122,564	139,941	262,505	25,325	287,830	287,830	7,614	280,216	176
14 Longport Borough.....	65	.....	635,200	158,015	793,215	25,700	818,915	818,915	.....	818,915	140
15 Margaca City.....	100	4,600	1,755,963	42,559	1,798,512	15,125	1,813,637	1,813,637	.....	1,813,637	43
16 Margaca Township.....	32,540	131	151,014	105,533	256,547	37,775	294,322	294,322	7,248	287,074	52
17 Northfield City, 1st W.....	371	801	171,520	52,331	223,851	28,155	251,916	251,916	8,422	243,494	76
18 Northfield City, 2d W.....	1,152	1,053	179,635	40,821	220,456	15,425	235,881	235,881	2,823	233,058	113
19 Pleasantville Borough.....	2,560	.....	622,625	513,630	1,136,255	90,350	1,226,605	1,226,605	2,165	1,224,440	993
20 Port Republic City, 1st Ward.....	951	32	9,503	30,125	39,628	5,550	45,178	45,178	2,669	42,509	53
21 Port Republic City, 2d Ward.....	2,543	.....	25,577	17,750	43,327	6,775	50,102	50,102	.....	50,102	72
22 Somers Point, 1st W.....	137	1,744	249,750	61,446	311,196	21,694	332,890	332,890	27,901	304,989	86
23 Somers Point, 2d W.....	608	1,552	177,379	48,100	225,479	5,750	231,229	231,229	6,040	225,189	79
24 Ventnor City.....	361	4,803	3,296,402	341,505	3,637,907	95,850	3,733,757	3,733,757	8,175	3,725,582	72
25 Weymouth Township.....	36,105	.....	165,789	33,429	199,218	16,450	215,668	215,668	418	215,250	219
Totals.....	312,940	47,959	\$52,411,650	\$23,018,451	\$75,430,101	\$4,694,320	\$80,124,421	\$80,124,421	\$1,168,772	\$78,978,940	17,408
									* Raise 13,291		
									+	\$1,145,481	

+ Net deductions.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.				Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	County poor tax.	Local tax.
1 Absecon, 1st Ward.	\$3,000	.....	.....	\$9,000	\$1,000	\$13,000	\$860.01	\$845.36	\$50.78	\$4,100.00
2 Absecon, 2d Ward.	430,100	.....	\$1,053,650	978,500	.....	2,402,250	158,073.33	165,381.13	*	866,181.95
3 Atlantic City.	520	.....	4,660	.....	.....	5,180	708.51	696.44	46.78	3,615.00
4 Brigantine City, 1st W. ....	.....	.....	3,000	.....	.....	3,000	1,295.80	1,273.75	85.55	5,800.00
5 Brigantine City, 2d W. ....	.....	.....	.....	13,450	.....	20,450	2,106.45	2,070.58	*	10,311.25
6 Buena Vista Township.	7,000	.....	2,300	6,500	2,800	21,600	1,813.56	1,782.66	119.73	7,850.00
7 Egg Harbor City.	6,000	.....	1,000	2,550	.....	3,350	140.31	137.93	9.28	7,850.00
8 Egg Harbor Township.	11,350	.....	100	4,500	1,500	11,525	1,914.88	1,894.52	126.42	7,204.00
9 Folsom Borough.	5,125	.....	94,000	22,300	5,200	132,400	1,927.34	1,894.52	127.25	10,800.00
10 Galloway Township.	10,900	.....	45,250	43,100	3,500	161,250	4,667.11	4,587.62	*	22,855.00
11 Hamilton Township.	69,400	.....	1,300	2,350	100	16,350	698.43	686.53	46.11	2,004.00
12 Hampton Town.	12,600	.....	9,600	9,000	.....	23,600	2,061.06	2,025.96	136.08	13,731.14
13 Linwood Borough.	5,000	.....	31,000	2,500	600	33,500	4,553.57	4,476.01	300.63	23,700.00
14 Longport Borough.	4,000	.....	2,500	4,000	.....	11,000	715.52	703.34	47.24	2,000.00
15 Margate City. ....	.....	.....	41,795	75	.....	41,870	890.44	875.27	58.79	3,200.00
16 Mullica Township. ....	.....	.....	1,250	.....	15,050	182,575	3,051.88	2,999.90	201.49	21,407.50
17 Northfield City, 1st W.	1,800	\$200	.....	34,175	.....	8,400	230.83	226.90	15.24	735.00
18 Northfield City, 2d W.	73,350	.....	60,000	7,200	250	.....	.....	.....	.....	.....
19 Pleasantville Borough. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20 Port Republic City, 1st Ward.	950	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Port Republic City, 2d Ward. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22 Somers Point, 1st Ward. ....	.....	.....	.....	500	.....	500	.....	1,298.73	87.23	7,075.95
23 Somers Point, 2d Ward.	2,500	.....	5,000	4,500	800	12,800	1,321.23	.....	.....	.....
24 Ventnor City.	12,100	.....	23,450	3,900	.....	39,450	9,285.90	9,127.75	*	55,363.05
25 Weymouth Township.	4,450	.....	.....	5,875	1,135	11,460	536.50	527.36	35.42	2,750.00
Totals.	\$660,695	\$200	\$1,380,255	\$1,167,175	\$32,085	\$3,240,410	\$196,852.66	\$193,500.00	\$1,500.00	\$1,071,083.84

RATE PER \$100 VALUATION.

State School Tax.	2.42247
County Tax.	2.48002
County Poor Tax. ....	.01645
Total. ....	.51894

*Atlantic City, Hammononton, Egg Harbor City and Ventnor City not included in County Poor Rate. These municipalities provide for their poor.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1910.

TAXING DISTRICT	Number of acres or lots.		Value of lands.	Value of buildings.	Total value of lands and buildings.	Value of personal property.	Total value taxable.	Valuation as equalized by county board.	Amount deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
1 Franklin Township.....	11,175	213	\$598,750	\$657,700	\$1,257,450	\$71,756	\$1,329,206	\$1,329,206	\$23,650	\$1,305,556	438
2 Harrington Township.....	1,075	1,950	156,250	94,700	250,950	11,986	262,936	262,936	8,850	254,086	50
3 Hillsdale Township.....	1,346	2,179	363,900	353,750	717,650	77,931	795,581	795,581	8,475	787,106	289
4 Hobokus Township.....	14,734	841	456,730	627,235	1,083,965	179,274	1,263,239	1,263,239	11,100	1,252,139	354
5 Lodi Township.....	525	905	57,775	49,450	107,225	5,489	112,714	112,714	6,225	106,489	104
6 Midland Township.....	7,039	1,517	558,315	630,200	1,188,515	122,020	1,310,535	1,310,535	9,950	1,300,585	367
7 New Barbadoes Twp.....	718	10,955	4,559,750	6,066,175	10,625,925	1,191,241	11,817,166	11,817,166	603,220	11,213,946	3,193
8 Orvil Township.....	733	1,016	143,145	172,235	315,380	58,431	373,811	373,811	1,645	372,166	241
9 Overpeck Township.....	524	5,035	1,462,580	1,495,475	2,958,055	406,466	3,364,521	3,364,521	78,455	3,286,036	1,090
10 Palisades Township.....	1,100	3,493	421,365	220,925	642,290	62,342	704,632	704,632	44,370	660,262	246
11 Ridgewood Township.....	2,447	2,501	2,729,776	3,273,225	6,003,001	479,876	6,482,877	6,482,877	21,240	6,461,637	1,218
12 Riverdale Township.....	79	79	177,315	224,205	401,520	35,794	437,314	437,314	24,565	412,749	79
13 Saddle River Twp.....	6,100	6,720	806,575	682,550	1,489,125	134,166	1,603,291	1,603,291	30,600	1,572,691	607
14 Teaneck Township.....	3,084	4,705	776,335	584,580	1,360,915	220,453	1,581,368	1,581,368	27,255	1,554,113	575
15 Union Township.....	1,832	11,620	840,625	940,750	1,781,375	996,070	2,777,445	2,777,445	31,200	2,746,245	459
16 Washington Township.....	2,193	.....	170,905	43,860	214,765	7,810	222,575	222,575	6,865	215,710	51
17 Englewood City, 1st W.....	617	484	1,599,600	1,785,600	3,385,200	561,574	.....	.....	.....	.....	370
18 Englewood City, 2d W.....	950	576	1,594,400	1,351,500	2,945,900	366,200	.....	.....	.....	.....	430
19 Englewood City, 3rd W.....	319	1,527	636,100	1,012,600	1,648,700	181,300	.....	.....	.....	.....	636
20 Englewood City, 4th W.....	330	1,179	328,400	503,400	831,800	109,300	10,029,974	10,029,974	254,265	9,775,709	628
21 Alpine Borough.....	1,630	1,886	168,525	191,500	450,025	59,872	509,897	509,897	2,000	507,897	178
22 Bergenfield Borough.....	3,571	201	384,950	276,400	661,350	28,155	689,505	689,505	9,300	680,205	81
23 Bogota Borough.....	1,280	5,142	577,100	425,100	1,002,200	73,325	1,075,525	1,075,525	48,260	1,027,265	565
24 Carlstadt Borough.....	227	1,383	430,269	552,765	983,034	226,307	1,189,341	1,189,341	12,660	1,176,681	85
25 Cliffside Park Borough.....	1,820	3,627	446,615	748,825	1,195,440	173,127	1,368,567	1,368,567	15,160	1,353,407	775
26 Clifton Park Borough.....	216	4,425	1,716,575	667,350	2,383,925	106,800	2,490,725	2,490,725	97,390	2,393,335	450
27 Closter Borough.....	1,705	1,792	320,425	532,100	852,525	55,091	907,616	907,616	13,250	894,366	390
28 Cresskill Borough.....	1,231	1,582	264,975	236,825	501,800	37,379	539,179	539,179	1,950	537,229	107
29 Dellford Borough.....	988	1,684	320,255	218,625	538,880	309,804	1,447,684	1,447,684	.....	1,447,684	214
30 Demarest Borough.....	969	4,733	384,284	218,950	603,234	35,065	638,319	638,319	59,285	579,034	96
31 Dumont Borough.....	568	6,691	575,820	1,335,075	1,910,895	62,224	1,973,119	1,973,119	21,000	1,952,119	168
32 East Rutherford Bor.....	1,863	4,550	838,095	1,140,000	1,978,095	303,492	2,281,587	2,281,587	25,905	2,255,682	913
33 Edgewater Borough.....	391	1,008	2,146,745	1,622,650	3,769,395	1,630,688	5,400,083	5,400,083	178,825	5,221,258	650
34 Emerson Borough.....	1,401	1,998	327,650	157,600	485,250	32,225	517,475	517,475	6,090	511,385	157

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1910—Continued.

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BOARD OF EQUALIZATION OF TAXES.

77

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1910—Continued.

TAXING DISTRICTS.	Property exempt from taxation.						Apportionment of Taxes.				Tax rate.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total exempt property.	State school tax.	County tax.	Local tax.		
35 Englewood Cliffs Borough.	\$8,000		\$165,000	\$2,800	\$500	\$176,300	\$1,860.27	\$3,660.15	\$7,200	\$1.74	
36 Fairview Borough.	56,600		10,000	13,000	45,000	124,600	3,728.28	7,335.54	26,700	2.52	
37 Fort Lee Borough.	56,600	\$30,000	40,400	12,800		139,800	7,067.52	13,905.63	44,275	2.30	
38 Garfield Borough.	23,800		99,500	12,250	4,400	130,950	6,679.90	13,333.39	42,610	2.36	
39 Glen Rock Borough.	4,950		12,000			20,950	1,885.73	3,745.29	12,885	2.46	
40 Harrington Park Borough.	5,600			1,400		7,000	900.60	1,784.19	4,275	2.04	
41 Hasbrouck Heights Borough.	30,800		2,500	23,500		56,800	4,355.46	8,693.71	27,585	2.31	
42 Hawthorth Borough.	4,540			7,800		6,340	1,804.30	3,574.54	11,510	2.36	
43 Hoboken Borough.	4,500		4,000	2,300		16,300	1,388.37	2,777.34	11,035	2.57	
44 Leonia Borough.	25,000		3,300	26,400	1,200	55,900	4,403.11	8,663.30	22,375	2.01	
45 Little Ferry Borough.	19,300		3,125	1,900	5,000	24,825	2,076.22	4,123.62	13,100	2.35	
46 Lodi Borough.	66,700		53,575	23,650	5,200	149,125	5,005.33	9,990.89	30,875	2.31	
47 Maywood Borough.	7,700		1,800	5,865		15,065	2,163.83	4,297.63	12,585	2.25	
48 Midland Park Borough.	17,000			31,950	750	39,700	1,655.72	3,288.46	7,950	1.89	
49 Montvale Borough.	14,500	700		4,500		19,000	899.43	1,786.38	6,010	2.37	
50 Moonachie Borough.	3,400		25,000	1,900	60,250	6,000	675.51	1,348.35	3,000	1.91	
51 North Arlington Borough.	2,500			9,500		87,750	1,387.79	2,770.09	5,655	1.96	
52 Norwood Borough.	15,000		2,200	5,400	400	24,500	1,196.55	2,370.53	8,570	2.46	
53 Oakland Borough.	6,450			5,000		14,450	1,331.75	2,645.00	6,495	1.96	
54 Old Tappan Borough.	2,500		2,400	2,450		3,000	520.90	1,031.97	2,720	2.07	
55 Palisades Park Borough.	41,000		60,000	20,600	1,500	130,600	3,010.70	5,923.66	19,315	2.37	
56 Park Ridge Borough.	48,500			7,700		27,264.3	2,726.43	5,415.03	22,900	2.86	
57 Ramsey Borough.	8,000		5,500	14,500	5,000	23,200	1,622.07	3,221.63	10,200	2.31	
58 Ridgefield Borough.	23,000		5,000	16,500		50,000	3,248.45	6,391.47	18,580	2.20	
59 Riverside Borough.	10,000		72,550	17,250		32,250	1,643.25	3,263.71	11,510	2.49	
60 Rutherford Borough.	100,300		2,000	79,600		252,450	15,292.75	30,525.09	109,150	2.49	
61 Saddle River Borough.	1,500			5,000	1,000	9,500	940.42	1,867.79	3,100	1.62	
62 Tenafly Borough.	60,000	6,000		45,100	2,000	113,100	5,626.88	11,071.12	34,925	2.31	
63 Upper Saddle River Borough.	2,000		1,000	3,800	2,000	8,800	575.98	1,143.98	1,645	1.48	
64 Wallington Borough.	45,000		41,000	1,000		87,000	1,725.12	3,443.42	14,575	2.89	
65 Westwood Borough.	11,000		4,500	30,100	4,000	49,600	3,989.04	7,922.71	24,810	2.34	
66 Woodcliff Lake Borough.	3,000		3,000			6,000	1,182.17	2,347.93	6,845	2.20	
67 Woodbridge Borough.	18,675	1,440	1,100			21,215	1,722.37	3,437.92	9,400	2.16	
Totals.....	\$1,917,090	\$120,390	\$1,026,215	\$1,399,610	\$368,250	\$4,831,555	\$252,701.02	\$500,639.85	\$1,542,282	.....
State School Tax Rate.....	.26	County Poor Tax Rate.....	.012	1st District Court Tax Rate.....	.005						
County Tax Rate.....	.48	Tri-Township Poor Tax Rate.....	.008	2nd District Court Tax Rate.....	.008						
				3d District Court Tax Rate.....	.006						

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57 laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Bass River.....	45,147	8	b	\$389,070	\$219,721	\$42,200	\$	\$262,011		\$ 100	\$261,911	229
2 Beverly City.....	187	357	a		629,010	45,400		674,410		2,400	672,010	277
3 Beverly Township.....	2,320	784	a		970,885	132,208		1,103,093		100	1,102,993	511
4 Bordentown City.....	650	80	a		1,031,118	196,618		1,227,736			1,227,736	943
5 Bordentown Township.....	4,521	30	b		2,904,108	778,243		3,682,351			3,682,351	138
6 Burlington City.....	1,085	478	a		2,874,384	488,235	4,650	3,357,969		450	3,357,519	1,328
7 Burlington Township.....	8,382	a	b		3,630,359	68,625		3,698,984		300	3,698,684	523
8 Chester.....	10,385	a	b		3,012,253	544,942	30,573	3,526,622		550	3,526,072	1,377
9 Chesterfield.....	12,571	a	b		699,010	155,831		854,841			854,841	310
10 Cinnaminson.....	3,994	a	b		430,920	102,014		532,934		150	532,784	311
11 Delran.....	3,667	923	b		296,837	55,646		352,483		760	351,723	280
12 Eastampton.....	3,024	90	b		253,419	27,399		280,818			280,818	126
13 Evesham.....	16,022	a	a		619,094	121,525	3,351	737,268			737,268	375
14 Fieldsboro.....		11	a		84,167	21,442		105,609			105,609	134
15 Florence.....	4,935	93	b		1,245,550	192,149	1,000	1,437,999		5,400	1,437,999	924
16 Lumberton.....	10,105	b	b		661,795	126,807		788,602			788,602	499
17 Mansfield.....	12,310	b	b		660,415	205,959		866,404			866,404	373
18 Medford.....	22,644	365	\$472,536		881,606	157,475	8,719	1,040,362		350	1,040,012	537
19 Mount Laurel.....	13,069	b	b		761,860	130,602	5,196	887,266			887,266	448
20 New Hanover.....	12,291	b	b		333,828	99,356	2,000	491,184			491,184	398
21 Northampton.....	10,522	b	a		409,610	89,345		498,955			498,955	180
22 Palmyra.....	641	467	812,979		2,082,634	322,681	11,325	2,393,990		12,350	2,381,640	1,031
23 Pemberton Borough.....	173	a	a		1,128,284	106,820		1,235,104		3,800	1,231,304	624
24 Pemberton Township.....	34,840	110	a		316,425	75,725		392,150			392,150	211
25 Pilesgrove.....	236	a	a		653,875	93,407	1,000	746,282			746,282	363
26 Riverton.....	22,122	75	460,954		1,223,990	310,855		1,534,845		3,645	1,531,200	690
27 Shamong.....	22,122	b	b		1,367,499	215,512	3,414	1,579,597			1,579,597	440
28 Southampton.....	18,487	4	b		1,154,209	116,366		1,270,575			1,270,575	106
29 Southampton.....					765,562			881,928			881,928	478

a—Not given on duplicate.

b—Chiefly farm lands and outland.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1910—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total value of real estate.	Valuation of personal estate.	Deduction for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57 laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
30 Springfield.	16,852	q	b	b	\$739,196	\$169,386	.....	\$908,582	Same as No. 7.	\$1,140	\$707,442	310
31 Tabernacle.	29,959	b	b	b	183,125	14,490	.....	197,615	.....	.....	197,615	124
32 Washington.	47,605	b	b	b	168,465	23,148	.....	191,613	.....	.....	191,613	182
33 Westampton.	6,096	b	b	b	275,991	61,635	.....	337,626	.....	.....	337,626	146
34 Willingboro.	3,882	63	b	b	243,620	45,532	.....	289,152	.....	.....	289,152	126
35 Woodland.	40,000	b	b	b	152,345	17,632	.....	169,977	.....	424	169,553	105
Totals.	418,099	4,379	\$1,694,386	\$1,063,003	\$26,401,169	\$4,667,584	\$71,228	\$30,997,525		\$31,919	\$30,965,606	14,914

a—Not given on duplicate.

b—Chiefly farm lands and outland.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Bass River.....	\$4,200	\$.....	\$.....	\$9,000	\$2,525	\$15,725	\$732.09	\$1,625.12	\$1,650.66	\$1.53
2 Beverly City.....	30,000	.....	7,400	66,400	2,000	105,800	1,878.38	4,169.71	8,295.23	2.13
3 Beverly Township.....	13,000	.....	4,000	39,500	6,000	62,500	3,083.30	6,844.45	10,038.96	1.81
4 Bordentown City.....	12,000	.....	46,000	212,000	2,000	272,000	3,431.72	7,617.90	12,400.12	1.91
5 Bordentown Township.....	.....	15,000	600	.....	10,000	25,600	780.83	1,733.32	514.57	1.08
6 Burlington City.....	77,000	35,000	107,600	222,800	.....	442,300	9,384.82	20,832.86	44,996.77	2.24
7 Burlington Township.....	.....	.....	2,000	50,000	5,500	64,300	1,952.10	4,333.36	3,004.33	1.33
8 Chester.....	51,300	25,000	56,600	105,900	12,500	251,300	9,855.95	21,878.70	48,667.38	2.28
9 Chesterfield.....	1,700	.....	200	27,050	150	29,100	2,389.42	5,304.15	8,290.94	1.87
10 Cinnaminson.....	9,000	1,000	5,000	17,000	5,000	37,000	1,489.22	3,305.84	5,169.45	1.87
11 Dellran.....	4,500	.....	.....	3,900	700	9,100	983.12	2,182.38	2,925.60	1.73
12 Eastampton.....	4,700	.....	900	2,500	.....	7,200	784.93	1,742.43	2,274.62	1.71
13 Evesham.....	2,900	.....	.....	10,200	200	14,200	2,060.79	4,574.63	4,571.05	1.52
14 Fieldsboro.....	3,500	.....	500	5,000	.....	9,000	295.20	655.29	781.49	1.64
15 Florence.....	9,700	.....	.....	24,800	1,200	35,700	4,019.44	8,922.55	8,915.58	1.52
16 Lumberton.....	5,800	.....	1,200	11,100	3,200	21,300	2,186.38	4,853.44	7,878.01	1.90
17 Mansfield.....	3,900	.....	4,900	19,200	4,000	32,000	2,421.74	5,375.90	6,238.50	1.62
18 Medford.....	13,100	.....	1,000	25,600	2,000	41,700	2,823.16	6,268.96	10,204.65	1.91
19 Mount Laurel.....	6,500	.....	.....	7,000	600	14,100	2,480.05	5,505.34	5,944.68	1.69
20 New Hanover.....	3,000	.....	.....	6,200	250	9,450	1,372.95	3,047.72	3,143.57	1.54
21 North Hanover.....	1,400	.....	.....	13,900	2,500	17,800	1,394.66	3,065.93	2,065.61	1.32
22 Northampton.....	54,500	.....	73,500	156,500	23,000	307,500	6,637.07	14,777.69	30,383.66	2.17
23 Palmyra.....	53,000	.....	.....	36,100	500	89,600	3,441.70	7,640.04	14,821.24	2.10
24 Pemberton Borough.....	2,000	.....	500	17,500	1,500	21,500	1,086.12	2,433.23	2,901.61	1.44
25 Pemberton Township.....	3,700	.....	148,500	3,000	200	155,400	2,085.98	4,630.56	4,403.05	1.40
26 Riverside.....	30,000	.....	40,000	47,000	10,000	127,000	4,279.93	9,500.85	21,537.82	2.30
27 Riverton.....	35,000	.....	5,000	75,000	.....	115,000	4,415.23	9,801.14	15,480.04	1.78
28 Shamong.....	800	.....	.....	1,200	.....	2,000	462.25	1,026.12	1,488.35	1.79
29 Southampton.....	6,500	5,500	11,000	1,600	24,600	2,485.13	5,472.22	6,438.06	1.63

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per 100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
30 Springfield.	\$6,000	.....	.....	\$9,000	\$1,500	\$16,500	\$2,536.45	\$5,630.53	\$6,269.20	\$1.69
31 Tabernacle.	1,600	.....	.....	850	110	2,560	552.37	1,228.17	1,580.91	1.70
32 Washington.	6,600	.....	.....	5,000	2,000	13,600	535.59	1,188.93	2,050.25	1.97
33 Westampton.	2,300	.....	.....	2,500	800	5,600	943.72	2,094.92	2,228.32	1.66
34 Willingboro.	3,000	.....	.....	3,600	.....	6,600	808.23	1,794.14	2,718.02	1.84
35 Woodland.	1,200	.....	\$1,000	500	200	2,900	473.93	1,052.05	1,410.80	1.73
Totals.....	\$470,200	\$76,000	\$511,800	\$1,247,800	\$101,735	\$2,407,535	\$86,553.95	\$192,136.57	\$311,711.40	.....

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1910.

TAXING DISTRICT	Number of acres or lots.		Value of Land without improvements.	Value of improvements.	Total valuation of real estate.	Value of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
1 Absecon, 1st Ward.....	1,267	416	\$53,592	\$70,650	\$124,242	\$17,675	\$141,917	\$141,917	\$576	\$141,341	95
2 Absecon, 2d Ward.....	1,220	170	79,579	97,250	176,829	27,053	203,882	203,882	181	203,701	116
3 Atlantic City.....	2,177	3,665	41,591,865	19,125,552	60,717,227	3,658,394	64,375,621	64,375,621	955,274	63,420,347	11,343
4 Brigantine City, 1st W.....	1,800	1,800	156,551	9,833	166,384	2,840	163,544	163,544	11	163,533	11
5 Brigantine City, 2d W.....	3,535	3,535	156,801	24,098	180,899	4,717	185,616	185,616	4,934	180,682	10
6 Buena Vista Township.....	37,404	4,296	496,270	10,780	507,050	17,775	524,825	524,825	7,120	517,705	645
7 Egg Harbor City.....	32,500	4,296	281,738	463,738	745,476	108,840	854,316	854,316	24,367	829,949	433
8 Egg Harbor Township.....	32,989	10,545	521,000	172,878	693,878	108,300	751,978	751,978	24,367	727,611	398
9 Egg Harbor Borough.....	5,207	8,222	42,480	11,435	53,915	9,750	63,665	63,665	17,370	46,295	27
10 Galloway Township.....	34,372	471,190	471,190	243,431	714,621	69,437	784,058	784,058	17,704	766,354	554
11 Hamilton Township.....	70,228	466	473,000	273,037	746,037	94,325	840,362	840,362	69,095	771,267	432
12 Linwood Town.....	26,228	466	712,875	130,841	843,716	233,900	1,077,616	1,077,616	7,224	1,070,392	1,051
13 Linwood Borough.....	1,053	185	122,864	139,841	262,705	33,325	299,030	299,030	7,614	291,416	176
14 Longport Borough.....	63	185	635,200	138,015	773,215	33,700	806,915	806,915	1,826,928	805,087	40
15 Margate City.....	100	4,600	1,755,853	42,559	1,798,412	13,125	1,811,537	1,811,537	7,248	1,804,289	52
16 Mullica Township.....	32,540	131	151,014	105,533	256,547	37,775	294,322	294,322	8,422	285,900	202
17 Northfield City, 1st W.....	571	501	151,520	52,241	203,761	28,555	232,316	232,316	2,525	229,791	176
18 Northfield City, 2d W.....	1,152	1,053	79,635	40,821	120,456	15,425	135,881	135,881	2,165	133,716	113
19 Pleasantville Borough.....	2,560	.....	622,625	513,630	1,136,255	90,350	1,226,605	1,226,605	2,165	1,224,440	993
20 Port Republic City, 1st Ward.....	951	32	9,503	30,125	39,628	5,550	45,178	45,178	2,869	42,309	53
21 Port Republic City, 2d Ward.....	2,543	.....	25,577	17,750	43,327	6,775	50,102	50,102	.....	50,102	72
22 Somers Point, 1st W.....	137	1,744	249,750	61,446	311,196	21,684	332,880	332,880	27,901	304,989	88
23 Somers Point, 2d W.....	608	1,552	177,379	48,100	225,479	5,750	231,229	231,229	6,040	225,189	79
24 Ventnor City.....	361	4,803	3,296,402	341,505	3,637,907	95,850	3,733,757	3,733,757	8,175	3,725,582	72
25 Weymouth Township.....	36,105	.....	165,789	33,429	199,218	16,450	215,668	215,668	4,418	211,250	219
Totals.....	312,940	47,959	\$52,411,650	\$23,018,451	\$75,430,101	\$4,694,320	\$80,124,421	\$80,124,421	\$1,158,772	\$78,978,940	17,408
									* Raise 13.291		
									+ \$1,145,481		

+ Net deductions.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.				Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	County poor tax.	Local tax.	
1 Absecon, 1st Ward.	\$3,000			\$9,000	\$1,000	\$13,000	\$860.01	\$845.36	\$56.78	\$4,100.00	\$1.64
2 Absecon, 2d Ward.				978,500		2,462,250	158,073.33	155,381.13	*	866,181.95	2.00
3 Atlantic City.	430,100		\$1,053,650	4,860		5,180	708.51	696.44	46.78	3,615.00	1.85
4 Brigantine City, 1st W.	520		4,860			3,000	1,295.80	1,273.75	85.55	5,800.00	1.64
5 Brigantine City, 2d W.			3,000			20,450	2,106.45	2,070.58	*	10,311.25	1.68
6 Buena Vista Township.	7,000			13,450		21,500	1,813.56	1,782.66	119.73	7,850.00	1.54
7 Egg Harbor City.	6,000		2,300	6,500	2,800	3,350	1,403.31	1,379.93	9.26	400.00	1.80
8 Egg Harbor Township.	11,350		1,000	2,550	150	11,525	1,914.88	1,882.26	126.42	7,204.00	1.48
9 Folsom Borough.	550		400	4,500	1,500	132,400	1,927.34	1,894.52	127.25	10,800.00	1.76
10 Galloway Township.	5,125		100	4,500	1,500	161,250	4,667.11	4,587.62	*	22,855.00	1.68
11 Hamilton Township.	10,900		94,000	22,300	5,200	132,400	4,667.11	4,587.62	46.11	2,004.00	1.19
12 Hampton Town.	69,400		45,250	43,100	3,500	16,350	2,061.06	2,025.96	136.08	13,731.14	2.15
13 Linwood Borough.	12,600		1,300	2,350	100	33,500	4,553.57	4,476.01	300.63	23,700.00	1.85
14 Longport Borough.	5,000		9,600	9,000		11,100	715.52	703.34	47.24	2,000.00	1.20
15 Mullica Township.	4,000		31,000	2,500	600	41,870	890.44	875.27	58.79	3,200.00	1.40
16 Northfield City.	1,800	\$200	41,795	4,000		182,575	3,051.88	2,999.90	201.49	21,407.50	2.26
17 Northfield City, 1st W.	73,350		1,250	34,175	15,050	8,400	230.83	226.90	15.24	735.00	1.40
18 Pleasantville Borough.			60,000	7,200	250						
19 Pleasantville Borough, 1st Ward.	950										
20 Port Republic City, 1st Ward.											
21 Somers Point, 1st Ward.				500		500		1,298.73	87.23	7,075.95	1.76
22 Somers Point, 2d Ward.	2,500		5,000	4,500	800	12,800	1,321.23	9,127.75	*	55,363.05	1.98
23 Ventnor City.	12,100		23,450	5,875	1,135	39,450	9,285.90	9,285.90	35.42	2,750.00	1.82
24 Ventnor City, 2d W.	4,450					11,460	536.50	527.36			
25 Weymouth Township.											
Totals.	\$660,695	\$200	\$1,380,255	\$1,167,175	\$32,085	\$3,240,410	\$196,852.66	\$193,500.00	\$1,500.00	\$1,071,083.84	

RATE PER \$100 VALUATION.

State School Tax.	2.6247
County Tax.	2.4002
County Poor Tax.	.01645
Total.	5.1044

*Atlantic City, Hammononton, Egg Harbor City and Ventnor City not included in County Poor Rate. These municipalities provide for their poor.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1910.

TAXING DISTRICT	Number of acres or lots.		Value of lands.	Value of buildings.	Total value of lands and buildings.	Value of personal property.	Total value taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
1 Franklin Township.....	11,175	213	\$599,750	\$657,700	\$1,257,450	\$71,756	\$1,329,206	\$1,329,206	\$23,850	\$1,305,556	438
2 Harrington Township.....	1,075	1,950	186,280	94,700	280,980	11,866	292,846	292,846	8,850	284,096	50
3 Hillsdale Township.....	1,546	2,179	363,900	353,750	717,650	77,931	795,581	795,581	8,475	787,106	289
4 Hoboken Township.....	14,734	841	456,730	627,235	1,083,965	179,274	1,263,239	1,263,239	11,100	1,252,139	354
5 Lodi Township.....	525	905	57,775	49,450	107,225	5,489	112,714	112,714	6,225	106,489	104
6 Midland Township.....	7,039	1,517	558,315	630,200	1,188,515	122,020	1,310,535	1,310,535	9,850	1,300,685	367
7 New Barbadoes Twp.....	718	10,955	4,559,750	6,066,175	10,625,925	1,191,241	11,817,166	11,817,166	603,220	11,213,946	3,193
8 Orvil Township.....	753	1,016	143,145	172,235	315,380	58,431	373,811	373,811	1,645	372,166	241
9 Overpeck Township.....	524	5,035	1,462,580	1,495,475	2,958,055	406,466	3,364,521	3,364,521	78,435	3,286,086	1,090
10 Palisades Township.....	1,100	3,493	421,365	220,925	642,290	62,342	704,632	704,632	44,370	660,262	246
11 Ridgewood Township.....	2,687	2,501	2,729,776	3,273,225	6,003,001	479,876	6,482,877	6,482,877	21,240	6,461,637	1,218
12 Riverdale Township.....	2,444	79	177,315	224,205	401,520	35,794	437,314	437,314	24,565	412,749	79
13 Saddle River Twp.....	6,100	6,720	806,575	662,550	1,469,125	134,166	1,603,291	1,603,291	30,900	1,572,691	675
14 Teaneck Township.....	3,084	4,705	776,335	584,580	1,360,915	220,453	1,581,368	1,581,368	27,255	1,554,113	507
15 Union Township.....	1,832	11,620	840,625	940,750	1,781,375	996,070	2,777,445	2,777,445	31,200	2,746,245	459
16 Washington Township.....	2,193	.....	170,905	43,860	214,765	7,810	222,575	222,575	6,865	215,710	51
17 Englewood City, 1st W.....	617	484	1,599,600	1,785,600	3,385,200	561,574	.....	.....	.....	.....	370
18 Englewood City, 2d W.....	576	.....	1,594,400	1,351,500	2,945,900	366,200	.....	.....	.....	.....	430
19 Englewood City, 3rd W.....	319	1,527	636,100	1,012,600	1,648,700	181,300	1,829,974	1,829,974	254,265	1,575,709	636
20 Englewood City, 4th W.....	330	1,179	328,400	503,400	831,800	109,300	941,100	941,100	2,000	939,100	178
21 Allendale Borough.....	1,550	186	158,525	291,500	450,025	59,872	509,897	509,897	9,300	500,597	81
22 Alpine Borough.....	3,571	201	384,950	176,400	561,350	28,155	589,505	589,505	9,300	580,205	565
23 Bergenfield Borough.....	1,280	5,142	577,100	425,100	1,002,200	73,325	1,075,525	1,075,525	48,260	1,027,265	775
24 Bogota Borough.....	227	1,383	430,269	532,765	963,034	226,307	1,189,341	1,189,341	12,660	1,176,681	85
25 Carlstadt Borough.....	1,820	3,627	446,615	748,825	1,195,440	173,127	1,368,567	1,368,567	97,390	1,271,177	450
26 Cliffside Park Borough.....	216	4,425	1,716,575	667,350	2,383,925	106,800	2,490,725	2,490,725	13,250	2,477,475	390
27 Closter Borough.....	1,705	1,792	320,425	532,100	852,525	55,091	907,616	907,616	1,950	895,666	107
28 Cresskill Borough.....	1,231	1,582	264,975	236,825	501,800	37,379	539,179	539,179	.....	539,179	214
29 Delford Borough.....	988	1,684	320,255	218,950	539,205	30,804	570,009	570,009	59,285	510,724	96
30 Demarest Borough.....	4,733	384,284	218,950	603,234	822,184	63,839	886,023	886,023	21,000	865,023	168
31 Dumont Borough.....	568	6,691	575,820	1,350,075	1,925,895	303,492	2,229,387	2,229,387	25,905	2,203,482	913
32 East Rutherford Bor.....	1,863	4,550	838,095	1,140,000	1,978,095	62,424	2,040,519	2,040,519	178,825	1,861,694	650
33 Edgewater Borough.....	391	1,008	2,146,745	1,622,650	3,769,395	1,630,688	5,400,083	5,400,083	6,090	5,393,993	157
34 Emerson Borough.....	1,401	1,998	327,650	157,600	485,250	32,225	517,475	517,475	517,475

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1910—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of lands.	Value of buildings.	Total value of land and buildings.	Value of personal property.	Total value taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School Taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
35 Englewood Cliffs Bor.	1,073	217	\$541,950	\$147,950	\$689,900	\$47,445	\$737,345	\$737,345	\$810	\$736,535	52
36 Fairview Borough.	253	1,527	688,300	717,800	1,406,100	112,011	1,518,111	1,518,111	41,975	1,476,136	120
37 Fort Lee Borough.	602	1,527	1,682,365	1,056,500	2,738,865	161,875	2,900,740	2,900,740	102,500	2,798,240	650
38 Garfield Borough.	378	11,015	646,870	1,726,075	2,372,945	319,764	2,692,709	2,692,709	47,940	2,644,769	1,334
39 Glen Rock Borough.	1,645	292	321,268	388,557	709,825	53,766	763,591	763,591	16,975	746,616	295
40 Harrington Park Bor.	926	2,567	208,873	152,350	361,223	384,008	384,008	384,008	27,435	356,573	103
41 Hasbrouck Heights Bor.	568	5,000	780,347	917,175	1,697,522	104,838	1,802,360	1,802,360	77,905	1,724,455	520
42 Haworth Borough.	988	4,458	384,115	325,750	709,865	13,240	723,105	723,105	8,730	714,375	134
43 Hoboken Borough.	931	4,088	328,950	196,400	525,350	49,081	574,431	574,431	20,775	553,656	113
44 Leonia Borough.	890	1,589	884,170	760,500	1,644,670	123,150	1,767,820	1,767,820	24,500	1,743,320	264
45 Little Ferry Borough.	776	1,416	350,465	378,310	728,775	101,150	829,925	829,925	7,890	822,035	437
46 Lodi Borough.	797	7,557	1,139,252	711,323	1,850,575	149,445	2,000,020	2,000,020	18,260	1,981,760	1,000
47 Maywood Borough.	434	4,412	317,325	423,275	740,600	120,075	860,675	860,675	3,950	856,725	214
48 Midland Park Borough.	531	396	155,000	483,950	638,950	66,269	705,219	705,219	49,670	655,549	371
49 Montvale Borough.	2,164	1,121	141,880	194,195	336,075	28,786	364,861	364,861	8,750	356,111	160
50 Moonachie Borough.	1,317	1,951	160,020	94,459	254,479	12,975	267,454	267,454	35,860	231,594	246
51 North Arlington Bor.	1,280	2,856	424,215	99,000	523,215	62,110	585,325	585,325	36,330	549,000	28
52 Norwood Borough.	1,211	4,220	282,500	209,175	491,675	18,406	510,081	510,081	26,075	484,006	148
53 Oakland Borough.	5,102	36	179,787	320,940	500,727	52,625	553,352	553,352	26,075	527,277	172
54 Old Tappan Borough.	2,376	1,603	122,000	75,050	197,050	10,900	207,950	207,950	1,710	206,240	75
55 Palisades Park Bor.	161	4,989	749,550	369,975	1,119,525	85,575	1,205,100	1,205,100	13,075	1,192,025	329
56 Park Ridge Borough.	985	2,517	417,450	578,300	995,750	102,625	1,098,375	1,098,375	18,900	1,079,475	409
57 Ramsey Borough.	3,194	3,317	247,950	594,900	842,850	50,410	893,260	893,260	3,035	890,225	450
58 Ridgewood Borough.	1,456	892	773,178	384,200	1,157,378	151,651	1,309,029	1,309,029	22,870	1,286,159	182
59 Riversdale Borough.	911	1,332	286,955	285,880	572,835	89,828	662,663	662,663	12,050	650,613	174
60 Rutherford Borough.	545	15,505	608,055	3,042,225	3,650,280	478,010	4,128,290	4,128,290	73,435	4,054,855	1,677
61 Saddle River Borough.	2,785	14	145,000	198,100	343,100	44,000	377,100	377,100	4,760	372,340	117
62 Tenafly Borough.	2,283	3,038	826,652	1,245,425	2,072,077	201,073	2,273,150	2,273,150	45,300	2,227,850	482
63 U. Saddle River Bor.	3,150	98,000	1,105,400	2,034,400	3,139,800	25,050	3,164,850	3,164,850	400	3,164,450	86
64 Wallington Borough.	3,312	3,267	304,895	317,265	622,160	61,915	684,075	684,075	1,050	683,025	552
65 Westwood Borough.	1,004	2,113	643,100	832,700	1,475,800	120,327	1,596,127	1,596,127	16,950	1,579,177	363
66 Woodcliff Lake Bor.	2,120	2,141	229,295	203,650	432,945	43,561	476,506	476,506	8,450	468,056	138
67 Woodbridge Borough.	429	2,642	261,970	320,745	582,715	100,597	683,312	683,312	1,375	681,937	206
Totals.	121,202	190,749	\$44,663,576	\$46,252,379	\$90,915,955	\$11,598,571	\$102,514,526	\$102,514,526	\$2,462,725	\$100,051,801	27,753

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1910—Continued.

TAXING DISTRICTS.	Property exempt from taxation.						Apportionment of Taxes.			
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total exempt property.	State school tax.	County tax.	Local tax.	Tax rate.
35 Englewood Cliffs Borough.	\$8,000		\$165,000	\$2,800	\$500	\$176,300	\$1,860.27	\$3,660.15	\$7,200	\$1.74
36 Fairview Borough.	56,600		10,000	13,000	45,000	124,600	3,728.28	7,335.54	26,700	2.52
37 Fort Lee Borough.	56,600	\$30,000	40,400	12,800		139,800	7,067.52	13,905.63	42,275	2.30
38 Garfield Borough.	23,800		98,500	12,250	4,400	139,950	6,079.90	13,393.39	42,610	2.36
39 Glen Rock Borough.	4,950		12,000	4,000		20,950	1,885.73	3,745.99	12,886	2.04
40 Harrington Park Borough.	5,600		2,500	23,500		7,000	4,999.60	8,784.19	4,275	2.46
41 Hasbrouck Heights Borough.	30,800		4,000	2,800		56,800	4,353.46	8,693.71	27,586	2.31
42 Hawthorne Borough.	4,540		3,300	7,800		6,840	1,804.30	3,574.54	11,510	2.36
43 Hoboken Borough.	4,500		3,300	26,400	1,200	16,300	1,398.37	2,777.34	10,385	2.57
44 Leonia Borough.	25,000		3,125	1,900		55,900	4,403.11	8,663.30	22,375	2.01
45 Little Ferry Borough.	19,300		53,575	23,650	5,200	24,825	2,076.22	4,123.62	13,100	2.35
46 Lodi Borough.	66,700		1,800	5,565		15,065	5,005.33	9,990.89	30,875	2.31
47 Maywood Borough.	7,700			31,950	750	39,700	2,163.83	4,267.63	12,585	2.25
48 Midland Park Borough.	14,500			4,500		19,000	1,555.72	3,288.46	7,950	1.89
49 Montvale Borough.	3,400	700		1,900		6,000	899.43	1,786.38	6,010	2.37
50 Moonachie Borough.	2,500		25,000	9,500	60,250	87,750	675.51	1,348.35	3,000	1.91
51 North Arlington Borough.	15,000			5,500		24,500	1,987.79	2,770.09	5,655	1.96
52 Norwood Borough.	6,450		2,200	5,400	400	14,450	1,196.55	2,370.53	8,570	2.46
53 Oakland Borough.	2,500			500		3,000	1,331.75	2,645.00	6,465	1.96
54 Old Tappan Borough.	41,000		2,400	2,450		45,850	520.90	1,031.97	2,720	2.07
55 Palisades Park Borough.	48,500		60,000	20,600	1,500	130,600	3,010.70	5,923.66	19,315	2.37
56 Park Ridge Borough.	8,000			14,500		23,200	2,726.43	5,415.03	22,900	2.86
57 Ramsey Borough.	23,000		5,500	16,500	5,000	50,000	3,248.45	6,391.47	18,580	2.31
58 Ridgely Borough.	10,000		72,550	79,250		32,250	1,643.25	3,263.71	11,510	2.20
59 Rutherford Borough.	100,300		2,000	79,600		232,450	15,292.75	30,525.09	109,150	2.46
60 Saddle River Borough.	1,500			45,100	1,000	9,500	940.42	1,867.79	3,100	1.62
61 Tenafly Borough.	60,000	6,000		45,000		113,100	5,626.88	11,071.12	34,925	2.31
62 Upper Saddle River Borough.	2,000		1,000	3,600	2,000	8,600	575.98	1,143.98	1,645	1.48
63 Wallington Borough.	45,000		41,000	1,000		87,000	1,725.12	3,443.42	14,575	2.89
64 Westfield Borough.	11,000		4,500	30,100	4,000	49,600	3,989.04	7,922.71	24,810	2.30
65 Woodcliff Lake Borough.	3,000		3,000			6,000	1,182.17	2,347.93	6,845	2.24
67 Woodbridge Borough.	18,675	1,440	1,100			21,215	1,732.37	3,437.92	9,400	2.16
Totals.	\$1,917,090	\$120,390	\$1,026,215	\$1,399,610	\$368,250	\$4,831,555	\$252,701.02	\$500,639.85	\$1,542,282	.....
State School Tax Rate.....	26	County Poor Tax Rate.....	.012	1st District Court Tax Rate.....	.005					
County Tax Rate.....	48	Tri-Township Poor Tax Rate.....	.008	2nd District Court Tax Rate.....	.008					
				3d District Court Tax Rate.....	.006					

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57 laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Bass River.....	45.147	a	b	b	\$219,721	\$42,290	\$	\$262,011		\$	\$261,911	229
2 Beverly City.....	87	357	a	a	629,010	45,400	.....	674,410		2,400	672,010	277
3 Beverly Township.....	2,320	784	a	a	970,885	132,298	.....	1,103,083		100	1,103,083	511
4 Bordentown City.....	650	80	a	a	1,031,118	196,618	.....	1,227,736		.....	1,227,736	900
5 Bordentown Township.....	4,521	39	b	b	200,108	79,242	.....	279,350		.....	279,350	138
6 Bordentown City.....	1,085	478	a	a	2,874,384	488,235	4,650	3,357,989		450	3,357,519	1,328
7 Burlington Township.....	8,382	a	b	b	630,059	68,625	.....	698,684		300	698,384	323
8 Chester.....	10,385	a	a	a	3,012,253	544,942	30,573	3,558,822		550	3,558,072	1,377
9 Chesterfield.....	12,571	a	b	b	690,010	155,831	.....	845,841		.....	845,841	310
10 Chinnaminson.....	3,994	a	b	b	430,920	102,014	.....	532,934		150	532,784	311
11 Delran.....	3,667	923	b	b	296,837	55,646	.....	352,483		760	351,723	280
12 Eastampton.....	3,024	90	b	b	253,419	27,399	.....	280,818		.....	280,818	128
13 Fieldsboro.....	16,022	a	a	a	619,094	121,595	3,351	737,988		.....	737,988	375
14 Florence.....	4,935	11	a	a	1,245,850	121,442	.....	1,367,989		.....	1,367,989	134
15 Lambert.....	10,005	93	b	b	661,795	192,507	1,000	854,302		.....	854,302	924
16 Mansfield.....	22,310	b	b	b	860,415	205,989	.....	1,066,404		5,400	1,061,004	537
17 Mansfield.....	22,644	365	b	b	861,606	157,475	8,719	1,019,381		350	1,010,012	537
18 Medford.....	13,069	b	b	b	761,860	130,602	5,196	892,462		.....	887,266	448
19 Mount Laurel.....	12,291	b	b	b	393,828	99,335	2,000	493,163		.....	491,164	398
20 New Hanover.....	10,522	b	b	b	409,610	89,345	.....	498,955		.....	498,955	180
21 Northampton.....	641	467	a	a	2,082,634	322,681	11,325	2,395,315		12,350	2,383,000	1,031
22 Palmyra.....	173	a	a	a	1,128,284	106,820	.....	1,235,104		3,800	1,231,304	624
23 Pemberton Borough.....	34,840	110	a	a	316,425	75,725	.....	392,150		.....	392,150	211
24 Pemberton Township.....	238	a	a	a	653,875	93,407	1,000	746,282		3,645	742,637	363
25 Piperside.....	75	515	a	a	1,223,990	310,855	.....	1,534,845		.....	1,534,845	690
26 Riverton.....	22,122	b	b	b	1,367,499	215,512	3,414	1,579,597		.....	1,579,597	440
27 Shamong.....	18,487	4	b	b	154,209	11,165	.....	165,374		.....	165,374	106
28 Southampton.....	18,487	4	b	b	765,562	116,366	.....	881,928		.....	881,928	478

a—Not given on duplicate.

b—Chiefly farm lands and outland.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1910—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total value of real estate.	Valuation of personal estate.	Deduction for debt (other than mortgage indebted- ness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57 laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
30 Springfield.....	16,852	b	b	b	\$739,196	\$169,386	.....	\$908,582	Same as No. 7.	\$1,140	\$707,442	310
31 Tabernacle.....	29,959	b	b	b	183,125	14,490	.....	197,615	.....	.....	197,615	124
32 Washington.....	47,605	b	b	b	168,465	23,148	.....	191,613	.....	.....	191,613	182
33 Westampton.....	6,096	b	b	b	275,991	61,635	.....	337,626	.....	.....	337,626	146
34 Willingboro.....	3,882	63	b	b	243,620	45,532	.....	289,152	.....	.....	289,152	126
35 Woodland.....	40,000	b	b	b	152,345	17,632	.....	169,977	.....	.....	169,977	105
Totals.....	418,699	4,379	\$1,694,386	\$1,663,003	\$26,401,169	\$4,667,584	\$71,228	\$30,997,525	.....	\$31,919	\$30,965,606	14,914

a—Not given on duplicate.

b—Chiefly farm lands and outland.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1910—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total value of real estate.	Valuation of personal estate.	Deductions for mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted Ch. 57 laws of 1910.	Net valuation on which state school taxes are apportioned.
	Acres.	Lots.									
1 City of Newark.....	14, 976	.....	\$120, 469, 995	\$142, 364, 265	\$2, 492, 138 \$271, 824, 260	\$73, 778, 818	\$3, 283, 516	\$344, 755, 550	\$344, 821, 700	\$1, 344, 262	\$343, 477, 438
2 City of East Orange.....	2, 503	.....	18, 787, 850	25, 408, 150	44, 106, 000	3, 658, 900	145, 500	47, 758, 724	47, 784, 524	566, 006	47, 218, 518
3 City of Orange.....	1, 300	.....	8, 218, 375	10, 266, 800	18, 485, 175	1, 478, 450	15, 000	20, 025, 416	20, 025, 416	3, 848, 003	16, 177, 413
4 Town of Montclair.....	3, 900	3, 304	14, 398, 200	17, 450, 500	31, 848, 700	3, 624, 100	.....	35, 544, 195	35, 546, 795	325, 150	35, 221, 645
5 Town of Bloomfield.....	.....	3, 588	4, 007, 925	5, 054, 325	*31, 589	1, 083, 155	.....	10, 176, 994	10, 176, 994	125, 488	10, 051, 506
6 Town of Irvington.....	489	8, 832	3, 710, 228	3, 761, 000	*54, 027	392, 368	.....	7, 911, 423	7, 917, 623	145, 910	7, 771, 713
7 Township of Belleville.....	852	7, 223	2, 424, 115	3, 262, 900	*9, 959	522, 119	.....	6, 219, 093	6, 219, 093	61, 044	6, 158, 049
8 Town of West Orange.....	5, 697 1/2	4, 744	3, 483, 925	4, 382, 175	*10, 997	1, 093, 375	.....	8, 970, 472	8, 970, 472	300, 835	8, 669, 637
9 Village of South Orange.....	705	2, 482	3, 444, 494	4, 429, 530	*60, 028	1, 110, 429	.....	9, 098, 628	9, 044, 481	188, 640	8, 855, 841
10 Township of South Orange..	1, 729	2, 389	2, 293, 200	1, 950, 100	*11, 486	402, 277	.....	4, 657, 073	4, 657, 073	46, 100	4, 610, 973
11 Town of Nutley.....	949	7, 198	1, 585, 744	2, 801, 820	*8, 706	187, 300	.....	4, 572, 820	4, 583, 570	91, 608	4, 491, 964
12 Borough of Glen Ridge.....	.....	1, 108	1, 957, 800	3, 356, 300	*19, 952	491, 500	.....	5, 825, 534	5, 825, 552	135, 600	5, 689, 952
13 Township of Milburn.....	4, 862	1, 239	1, 995, 575	1, 641, 850	*46, 945	349, 475	36, 000	4, 015, 125	3, 997, 845	35, 000	3, 962, 845
14 Borough of Caldwell.....	602	.....	572, 800	1, 002, 700	*11, 730	156, 700	.....	1, 742, 930	1, 743, 930	41, 137	1, 702, 793
15 Borough of West Caldwell..	2, 912	.....	201, 630	164, 970	366, 600	44, 100	.....	404, 700	410, 700	1, 300	409, 400
16 Borough of North Caldwell..	59	.....	148, 300	119, 350	267, 650	18, 150	.....	285, 800	285, 800	1, 900	283, 900
17 Township of Caldwell.....	5, 743 1/2	.....	141, 080	252, 875	393, 955	66, 929	42, 429	393, 555	418, 455	2, 850	415, 605
18 Borough of Verona.....	1, 310	674	687, 500	709, 600	*940	114, 300	.....	1, 512, 340	1, 512, 340	45, 945	1, 466, 395
19 Township of Cedar Grove...	1, 974	476	332, 650	229, 800	*1, 056	22, 723	.....	586, 229	586, 229	12, 450	573, 779
20 Township of Livingston.....	8, 751 1/2	17	386, 375	195, 125	581, 500	86, 830	.....	670, 630	668, 330	1, 050	667, 280
21 Borough of Roseland.....	2, 210	.....	160, 000	116, 600	276, 600	25, 000	.....	301, 600	301, 600	.....	301, 600
22 Borough of Essex Falls.....	859 3/4	57	287, 344	435, 600	*10, 536	72, 858	.....	806, 338	806, 338	9, 750	796, 588
Totals.....	63, 404	44, 042	\$198, 695, 105	\$229, 356, 335	*2, 996, 004 \$428, 051, 440	\$88, 779, 856	\$3, 522, 445	\$516, 235, 469	\$516, 304, 860	\$7, 330, 026	\$508, 974, 834
											\$431, 047, 449

*Second Class Railroad Property.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per 100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
30 Springfield.....	\$6,000			\$9,000	\$1,500	\$16,500	\$2,536.45	\$5,630.53	\$6,269.20	\$1.69
31 Tabernacle.....	1,600			850	110	2,560	552.37	1,226.17	1,580.91	1.70
32 Washington.....	6,600			5,000	2,000	13,600	535.59	1,188.93	2,050.25	1.97
33 Westampton.....	2,300			2,500	800	5,600	943.72	2,094.92	2,228.32	1.56
34 Willingboro.....	3,000			3,600	.....	6,600	808.23	1,794.14	2,718.02	1.84
35 Woodland.....	1,200		\$1,000	500	.....	2,900	473.93	1,052.05	1,410.80	1.73
Totals.....	\$470,200	\$76,000	\$511,800	\$1,247,800	\$101,735	\$2,407,535	\$86,553.95	\$192,136.57	\$311,711.40	.....

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Audubon Boro.	516	2,283 ¹ / ₂	\$373,586.00	\$380,400.00	\$753,986.00	\$38,110.00	.....	\$792,096.00	\$794,786.00	.....	\$794,786.00	338
2 Berlin Township.	3,638 ¹ / ₂	1,844	196,916.00	287,164.00	484,080.00	19,970.00	.....	504,050.00	508,856.00	.....	508,856.00	355
3 Camden City.	1,186	68,500	18,403.11	29,016.76	47,419.87	3,716.41	.....	51,136.29	52,860.09	.....	52,860.09	23
4 Centre Township.	6,770	2,082	685,545.00	406,675.00	1,092,220.00	69,132.00	.....	1,191,352.00	1,206,835.00	.....	1,206,835.00	896
5 Chesilhurst Boro.	120	3,817	33,499.00	19,707.00	53,206.00	1,755.00	.....	54,961.00	54,961.00	.....	54,961.00	74
6 Collingswood Boro.	397 ¹ / ₂	2,728	1,045,825.00	2,022,350.00	3,068,175.00	269,622.00	.....	3,337,797.00	3,341,457.00	.....	3,341,457.00	1,151
7 Collingswood Twp.	7,558 ¹ / ₂	3,818	533,966.00	690,775.00	1,224,741.00	92,650.00	.....	1,317,391.00	1,330,608.00	.....	1,330,608.00	835
8 Clementon Twp.	14,573	3,138	951,878.00	2,072.00	953,950.00	141,485.00	.....	1,095,435.00	1,096,007.00	.....	1,096,007.00	408
9 Delaware Township	13,358 ¹ / ₂	1,089	393,550.00	390,725.00	784,275.00	118,210.00	.....	902,485.00	907,796.00	.....	907,796.00	640
10 Gloucester Twp.	5,254	5,254	1,162,525.00	2,037,100.00	3,199,625.00	454,225.00	.....	3,653,850.00	3,682,372.00	.....	3,682,372.00	850
11 Haddonfield Boro.	210	6,688	795,450.00	2,025,450.00	2,820,900.00	294,200.00	.....	3,115,100.00	3,117,050.00	.....	3,117,050.00	971
12 Haddon Township.	1,210	1,210	471,475.00	309,825.00	781,300.00	58,313.00	.....	839,613.00	842,886.00	.....	842,886.00	326
13 Haddon Heights.	357 ¹ / ₂	608	217,397.00	844,804.00	1,062,201.00	68,595.00	.....	1,130,796.00	1,134,831.00	.....	1,134,831.00	368
14 Merchantville Boro.	56 ¹ / ₂	804	590,115.00	1,096,765.00	1,686,880.00	190,329.00	.....	1,877,209.00	1,886,459.00	.....	1,886,459.00	529
15 Oaklyn Boro.	234 ¹ / ₂	1,093	157,925.00	1,215,050.00	1,372,975.00	27,300.00	.....	1,400,275.00	1,400,870.00	.....	1,400,870.00	181
16 Pennsauken Twp.	5,094	2,315	171,125.00	1,564,000.00	1,735,125.00	102,250.00	.....	1,837,375.00	2,021,497.00	.....	2,021,497.00	1,007
17 Voorhees Township.	6,436	2,501	208,095.00	218,275.00	426,370.00	102,950.00	.....	529,320.00	532,387.00	.....	532,387.00	288
18 Winslow Township.	33,161 ¹ / ₂	1,463	491,625.00	300,675.00	792,300.00	103,325.00	.....	895,625.00	921,072.00	.....	921,072.00	795
19 Wood Lynne Boro.	55	1,461	66,950.00	150,250.00	217,200.00	21,450.00	.....	238,650.00	280,700.00	.....	280,700.00	133
20 Waterford Township	17,631	238	211,530.00	142,560.00	354,090.00	11,425.00	.....	365,515.00	375,403.00	.....	375,403.00	402
Totals.	113,332 ¹ / ₂	100,934 ¹ / ₂	27,162,092.00	42,121,383.00	69,283,475.00	5,931,414.00	.....	75,214,889.00	77,296,931.00	.....	77,296,931.00	35,741

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.				Total tax rate per \$100 valuation.
	Property exempt from taxation.					Apportionment of taxes.				
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Audubon Boro.	\$15,500		\$4,430	\$13,500	.....	\$33,450	\$2,075.94	\$3,385.86	\$13,784.00	\$2.01
2 Berlin Township.	4,400			13,650	.....	21,550	1,329.11	3,189.77	18,180.00	1.80
3 Camden City.	1,023,230	\$84,675	1,828,789	2,025,750	179,375	5,141,830	138,067.95	225,148.65	688,784.92	2.60
4 Centre Township.	29,200		2,910	19,695	.....	51,700	3,132.19	5,141.22	16,387.93	1.97
5 Chesilhurst Boro.	7,450	15		7,335	.....	2,400	8,735.95	5,231.14	16,387.50	2.01
6 Chillingworth Boro.	18,000		87,500	72,350	.....	226,350	8,735.95	14,234.90	52,439.00	2.01
7 Clifton Township.	18,000		3,000	28,200	.....	50,700	3,477.42	6,668.50	10,550.00	1.49
8 Delaware Township.	13,900		3,000	2,200	.....	26,100	5,862.75	4,668.50	18,235.00	1.46
9 Delaware Township.	13,700		60,000	28,000	16,000	103,300	5,367.12	3,867.29	10,940.00	1.90
10 Gloucester City.	73,000	40,000	50,000	180,000	20,000	365,000	6,618.17	15,687.23	49,512.83	2.01
11 Haddon Heights.	96,700		16,400	214,900	10,000	338,000	8,141.58	13,278.91	38,350.00	1.92
12 Haddonfield Boro.	32,800			4,800	.....	40,000	2,201.58	3,590.77	8,630.00	1.72
13 Haddon Township.	24,000		20,000	25,400	.....	69,400	2,964.12	4,834.48	12,110.00	1.76
14 Merchantville Boro.	20,000		10,200	103,550	.....	133,750	4,927.34	8,036.48	30,720.00	2.31
15 Oaklyn Boro.	23,000		6,000	6,000	.....	35,000	1,047.34	1,707.74	5,100.00	1.97
16 Pennsauken Township.	26,900		1,000	12,400	8,150	48,450	5,280.05	8,611.76	29,678.75	2.16
17 Voorhees Township.	10,000			4,500	1,500	16,000	1,390.57	2,268.01	5,600.00	1.75
18 Windy Township.	13,150		500	7,800	.....	21,450	2,403.79	3,923.85	9,700.00	2.01
19 Wood Lynne Boro.	3,000			3,000	.....	6,000	733.17	1,195.81	4,280.00	2.01
20 Waterford Township.	5,000			4,700	1,400	11,100	980.53	1,599.25	5,389.34	1.99
Totals	\$1,517,450	\$126,290	\$2,004,370	\$2,769,395	\$244,031	\$6,751,536	\$201,895.73	\$329,291.75	\$1,006,392.49	.....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57 laws of 1910.	Net valuation on which taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Avalon Borough.....	194	3,186	\$404,093	\$137,800	\$541,893	\$14,125	.....	\$556,018	\$569,718	\$10,700	\$559,018	93
2 City of Cape May.....	15,000	.....	2,989,872	2,240,086	5,229,958	381,942	.....	5,611,900	5,679,977	357,788	5,322,189	748
3 Cape May Point Borough.....	.....	5	120,850	110,900	231,750	12,000	.....	243,750	243,880	13,220	230,660	43
4 Dennis Township.....	41,276	1,443	288,743	152,732	441,475	102,570	.....	544,045	550,776	5,925	544,851	468
5 Holly Beach Borough.....	4,500	.....	1,145,845	745,075	1,890,920	186,400	.....	2,077,320	2,093,340	2,850	2,090,490	587
6 Lower Township.....	11,064	278	479,360	.....	1,479,360	56,700	.....	536,060	544,239	2,950	541,289	330
7 Middle Township.....	24,708	5,614	765,680	377,475	1,143,155	148,892	.....	1,292,047	1,311,230	65,900	1,245,330	725
8 North Wildwood Borough.....	139	6,063	1,607,465	584,315	2,191,780	111,325	.....	2,303,105	2,311,050	21,575	2,290,075	226
9 Ocean City, 1st Ward.....	.....	2,620	1,447,512	590,575	2,038,087	109,350	.....	2,147,437	2,172,437	3,200	2,169,237	116
10 Ocean City, 2nd Ward.....	.....	10,000	2,443,268	788,150	3,231,418	286,580	.....	3,517,998	3,552,848	13,150	3,539,698	128
11 Sea Isle City, 1st Ward.....	45	2,774	206,412	215,600	422,012	63,175	.....	485,187	485,187	11,364	473,823	152
12 Sea Isle City, 2nd Ward.....	30	4,150	498,205	410,150	908,355	40,475	.....	948,830	965,005	14,600	950,405	159
13 South Cape May Borough.....	81	3,200	29,640	27,535	57,175	3,450	.....	60,625	60,625	60	60,565	28
14 Upper Township.....	29,620	1,730	260,106	244,425	504,531	78,300	.....	582,831	588,884	1,200	587,684	406
15 West Cape May Borough.....	32	3,608	1,274,400	189,135	1,463,535	26,125	.....	342,660	356,465	9,300	347,165	279
16 Wildwood Borough.....	.....	1,619	1,075,458	901,450	1,976,908	97,025	.....	2,073,933	2,081,533	10,350	2,071,183	279
17 Wildwood Crest Borough.....	.....	1,867	601,975	397,100	999,075	51,050	.....	1,050,125	1,059,679	.....	1,059,679	.....
18 Woodbine Borough.....	3,400	1,500	203,485	201,345	404,830	97,525	.....	502,355	505,578	3,880	501,698	376
Totals.....	110,504	70,091	\$14,695,369	\$8,313,548	\$23,008,917	\$1,866,979	.....	\$24,875,896	\$25,132,851	\$548,012	\$24,584,839	5,110

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of Taxes.				Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Avalon Borough.....	\$3,500	\$500	\$40,300	\$6,050	.....	\$59,350	\$1,458.17	\$2,398.18	\$9,685.77	\$2.39
2 City of Cape May.....	40,000	.....	20,000	128,700	.....	188,700	13,885.30	22,824.51	83,501.34	2.16
3 Cape May Point Borough.....	1,100	.....	20,400	18,500	.....	63,000	601.49	1,989.53	3,975.48	2.32
4 Dennis Township.....	11,000	.....	.....	18,700	.....	31,000	1,421.21	2,337.41	6,144.62	1.86
5 Holly Beach Borough.....	23,600	.....	9,700	12,200	.....	45,500	5,453.70	8,980.55	34,123.53	2.32
6 Lower Township.....	3,900	.....	.....	17,500	.....	21,400	1,413.92	9,322.12	5,551.78	1.71
7 Middle Township.....	28,500	500	25,000	3,750	1,300	72,800	3,248.77	5,324.81	15,604.94	1.88
8 North Wildwood Borough.....	18,000	.....	6,250	3,750	.....	28,000	2,674.51	1,816.77	33,752.40	2.16
9 Ocean City, 1st Ward.....	46,000	.....	13,700	91,350	.....	151,050	5,639.28	9,296.37	39,412.89	2.32
10 Ocean City, 2nd Ward.....	.....	.....	29,950	14,000	.....	89,850	9,234.77	18,177.65	57,814.97	2.32
11 Sea Isle City, 1st Ward.....	.....	.....	1,150	11,900	.....	13,050	1,236.91	2,032.70	7,909.03	2.32
12 Sea Isle City, 2nd Ward.....	5,300	.....	10,750	24,150	.....	40,200	2,479.30	4,069.58	15,730.54	2.32
13 South Cape May Borough.....	.....	.....	190	.....	.....	190	157.71	239.82	1,036.74	2.40
14 Upper Township.....	13,750	.....	750	27,800	800	43,100	1,532.44	2,520.30	7,530.08	2.02
15 West Cape May Borough.....	5,000	.....	600	2,500	.....	8,000	905.45	1,489.33	4,741.34	2.02
16 Wildwood Borough.....	10,550	.....	30,975	54,525	.....	96,050	5,403.42	8,877.72	33,931.06	2.32
17 Wildwood Crest Borough.....	.....	.....	.....	.....	.....	.....	2,764.40	4,538.37	10,597.85	1.69
18 Woodbine Borough.....	27,075	33,050	.....	5,900	300	66,325	1,308.63	2,152.28	7,280.82	2.13
Totals.....	\$236,175	\$34,050	\$198,615	\$489,165	\$2,900	\$960,905	\$64,136.43	\$105,400.00	\$375,025.18	.....

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of Land without improvement.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Bridgeton.....	1,392	4,469	\$2,046,201	\$3,095,225	\$5,141,426	\$1,913,573	\$91,298	\$6,963,701	\$6,963,701	\$48,075	\$6,915,626	3,743
2 Millville 1st Ward.....	12,155		265,700	659,425	925,125	523,775	2,000	1,476,900	1,476,900	3,575	1,473,325	1,067
3 Millville 2nd Ward.....		825	365,600	565,175	930,775	416,775	18,125	1,329,425	1,329,425		1,329,425	537
4 Millville 3rd Ward.....	6,562	653	178,775	1,162,875	1,341,650	424,964		1,766,614	1,766,614		1,766,614	937
5 Millville 4th Ward.....	6,769		265,250	545,450	810,700	101,225	10,000	901,925	901,925		1,901,925	735
6 Boro. of Vineland.....	2,638		645,150	1,489,500	2,134,650	494,077	3,000	2,623,727	2,623,727	3,375	2,620,352	987
7 Commercial Twp.....	12,980				990,902	266,937	4,075	743,764	743,764		2,743,214	747
8 Deerfield Twp.....	27,423				964,630	195,607		1,076,392	1,076,392	400	1,074,992	635
9 Downe Twp.....	22,000				476,617	131,675	5,605	480,700	480,700		569,700	440
10 Fairfield Twp.....	20,671				417,850	102,356	3,940	519,733	519,733	200	569,533	413
11 Greenwich Twp.....	27,873		384,667	85,950	470,617	126,111	2,050	541,911	541,911	400	541,511	280
12 Hopewell Twp.....	17,092				889,175	142,690	874	1,030,991	1,030,991	750	1,030,241	583
13 Landis Twp.....	41,080	3,047			1,720,100	186,334		1,918,434	1,918,434	4,925	1,913,509	1,338
14 Lawrence Twp.....	23,437		403,385		687,435	227,230	14,155	800,510	800,510		800,510	531
15 Maurice River Twp.....	53,812				604,887	184,492		789,379	789,379	275	789,104	533
16 Stow Creek Twp.....	10,873	42			418,591	63,505	990	481,106	481,106	1,000	480,106	254
Totals.....	278,049	11,899	\$4,584,728	\$7,788,150	\$12,372,878	\$5,433,326	\$157,412	\$23,464,212	\$23,464,212	\$63,525	\$23,400,687	13,770

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Bridgeport.....	\$109,000	\$18,000	\$284,000	\$302,950	\$20,000	\$733,950	\$17,676.92	\$28,962.03	\$80,802	\$1.91
2 Millville, 1st Ward.....	13,500			36,500	2,000	52,000				
3 Millville, 2nd Ward.....	30,000		9,000	84,900		123,900				
4 Millville, 3rd Ward.....	10,350		2,500	49,725	1,350	63,925	13,985.07	22,913.27	82,473	2.19
5 Millville, 4th Ward.....	3,000			17,000	1,000	21,000				
6 Borough of Vineland.....	75,000		40,000	102,000		217,000	6,697.84	10,973.80	34,872	2.02
7 Commercial Township.....	12,400			20,700		34,800	1,899.72	3,112.51	8,650	1.85
8 Deerfield Township.....	26,800	5,150		56,100	3,300	91,350	2,747.77	4,501.97	11,100	1.72
9 Downie Township.....	10,500		700	16,700		27,900	1,228.71	2,013.13	5,750	1.88
10 Fairfield Township.....	5,400			10,500	5,050	20,950	1,455.77	2,385.15	5,550	1.65
11 Greenwich Township.....	14,000		10,600	18,100	600	43,300	1,384.15	2,267.80	7,942	2.15
12 Hopewell Township.....	11,550		103,300	17,300	200	132,350	2,633.38	4,314.56	9,475	1.60
13 Landis Township.....	28,100		1,775	411,150	5,650	446,675	4,891.09	8,013.61	21,493	1.80
14 Lawrence Township.....	14,500		1,875	33,050	3,000	51,425	2,046.17	3,352.47	7,175	1.62
15 Maurice River Township.....	10,000		1,600	14,500	2,500	28,600	1,940.33	3,179.06	8,950	1.86
16 Stow Creek Township.....	4,000		1,500	2,000	200	6,700	1,227.19	2,010.64	3,600	1.43
Totals.....	\$378,100	\$23,150	\$454,850	\$1,193,175	\$46,550	\$2,095,825	\$59,814.11	\$98,000.00	\$293,832	.....

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1910—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without im- provements.	Value of im- provements.	Total value- tion of real estate.	Valuation of personal estate.	Deductions for debt (other than mort- gage indebt- edness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts de- ducted under Ch. 57 laws of 1910.	Net valuation on which county and school taxes are ap- portioned.
	Acres.	Lots.									
1 City of Newark.....	14,976	.....	\$129,469,995	\$142,364,265	\$2,492,138 \$73,778,818	\$271,834,260 \$75,124	\$3,283,516	\$344,755,550	\$344,821,700	\$1,344,262	\$343,477,438
2 City of East Orange.....	2,503	.....	18,787,850	25,408,150	44,196,000 \$76,791	3,658,900	145,500	47,768,724	47,784,524	566,006	47,218,518
3 City of Orange.....	1,300	.....	8,218,375	10,266,800	18,485,175 \$73,995	1,478,450	15,000	20,025,416	20,025,416	3,848,003	16,177,413
4 Town of Montclair.....	3,900	3,304	14,398,200	17,450,500	31,848,700 \$31,589	3,624,100	.....	35,544,195	35,546,795	325,150	35,221,645
5 Town of Bloomfield.....	3,588	.....	4,007,925	5,054,325	9,062,250 \$54,027	1,083,155	.....	10,176,994	10,176,994	125,488	10,051,506
6 Town of Irvington.....	489	8,832	3,710,228	3,761,000	7,471,228 \$9,959	392,368	.....	7,911,423	7,917,623	145,910	7,771,713
7 Township of Belleville.....	852	7,223	2,424,115	3,262,900	5,687,015 \$10,997	522,119	.....	6,219,093	6,219,093	61,044	6,158,049
8 Town of West Orange.....	5,697 1/2	4,744	3,483,925	4,382,175	7,866,100 \$80,028	1,093,375	.....	8,970,472	8,970,472	300,835	8,669,637
9 Village of South Orange.....	705	2,482	3,444,494	4,429,530	7,874,024 \$11,496	1,110,429	.....	9,098,628	9,044,481	188,640	8,855,841
10 Township of South Orange..	1,729	2,389	2,293,200	1,950,100	4,243,300 \$8,708	402,277	.....	4,657,073	4,657,073	46,100	4,610,973
11 Town of Nutley.....	949	7,198	1,585,744	2,801,820	4,387,564 \$19,952	187,300	.....	4,572,820	4,583,570	91,606	4,491,964
12 Borough of Glen Ridge.....	.....	1,108	1,957,800	3,356,300	5,314,100 \$46,945	491,500	.....	5,825,534	5,825,552	135,600	5,689,952
13 Township of Milburn.....	4,862	1,239	1,995,575	1,641,850	3,637,425 \$11,730	349,475	36,000	4,015,125	3,997,845	35,000	3,962,845
14 Borough of Caldwell.....	602	.....	572,800	1,002,700	1,575,500 \$175,500	156,700	.....	1,742,930	1,743,930	41,137	1,702,793
15 Borough of West Caldwell..	2,912	50	201,630	164,970	366,600 \$18,150	44,100	.....	404,700	410,700	1,300	409,400
16 Borough of North Caldwell..	1,680 3/4	50	148,300	119,350	267,650 \$38,955	18,150	.....	285,800	285,800	1,800	284,000
17 Township of Caldwell.....	5,743 1/2	.....	141,080	252,875	393,955 \$40	66,929	42,429	393,555	418,455	2,850	415,605
18 Borough of Verona.....	1,310	674	687,500	709,600	1,397,100 \$1,066	114,300	.....	1,512,340	1,512,340	45,945	1,466,395
19 Township of Cedar Grove...	1,974	476	332,650	229,800	562,450 \$1,066	22,723	.....	586,229	586,229	12,450	573,779
20 Township of Livingston.....	8,751 1/2	17	386,375	195,125	581,500 \$276,600	86,830	.....	670,630	668,330	1,050	667,280
21 Borough of Roseland.....	2,210	.....	160,000	116,600	276,600 \$10,536	25,000	.....	301,600	301,600	.....	301,600
22 Borough of Essex Fells.....	859 3/4	57	287,344	435,600	722,944 \$22,944	72,858	.....	806,338	806,338	9,750	796,588
Totals.....	63,404	44,042	\$198,695,105	\$229,356,335	*2,996,004 428,051,440	\$88,779,856	\$3,522,445	\$516,235,469	\$516,304,860	\$7,330,026	\$508,974,834
											\$431,047,449

*Second Class Railroad Property.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1910—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 City of Newark.....	76,524	\$5,000,000	\$200,000	\$21,000,000	\$9,500,000	\$2,500,000	\$38,200,000	\$884,454.40	\$1,323,782.05	\$4,482,035.37	\$1.93
2 City of East Orange.....	7,976	1,046,500	60,000	2,387,500	1,273,000	150,000	5,117,000	121,387.69	181,880.18	488,065.95	1.66
3 City of Orange.....	4,617	653,000	100,000	451,850	1,438,200	270,000	2,833,150	41,656.84	62,347.75	293,741.52	2.00
4 Town of Montclair.....	4,200	568,200	226,700	353,700	1,098,100	77,200	2,323,900	50,686.74	135,744.22	407,653.94	1.84
5 Town of Bloomfield.....	3,082	412,200	19,000	200,800	347,100	31,200	1,010,400	25,882.63	38,738.50	122,334.00	1.84
6 Town of Irvington.....	2,629	40,900	7,300	68,050	91,000	12,100	219,350	20,012.15	29,952.18	92,287.00	1.80
7 Township of Belleville.....	1,975	160,000	35,000	466,000	137,500	17,500	816,000	15,856.98	23,733.11	74,378.00	1.86
8 Town of West Orange.....	1,758	211,300	278,000	110,800	109,700	30,700	462,000	22,324.31	33,412.78	154,375.00	2.35
9 Village of South Orange.....	.....	120,000	.....	79,000	320,000	10,000	867,000	22,803.79	34,130.41	100,492.24	1.74
10 Township of South Orange.....	.....	28,000	1,000	38,000	16,500	.....	83,500	11,873.25	17,770.69	41,757.77	1.54
11 Town of Nutley.....	1,294	153,150	.....	73,150	120,950	5,500	352,750	11,566.81	17,812.03	57,000.00	1.88
12 Borough of Glen Ridge.....	550	117,000	.....	14,400	133,000	10,000	274,400	14,651.62	21,929.08	64,590.00	1.74
13 Township of Millburn.....	719	54,500	11,000	41,700	29,000	3,000	139,300	10,204.32	15,272.80	56,075.00	2.05
14 Borough of Caldwell.....	445	28,000	2,000	10,500	222,100	25,500	288,100	4,384.69	6,562.56	16,609.30	1.58
15 Borough of West Caldwell.....	118	500	.....	500,000	2,000	.....	2,500	1,054.21	1,577.82	4,840.70	1.82
16 Borough of North Caldwell.....	76	4,500	1,200	.....	.....	.....	505,700	731.04	1,094.15	1,570.61	1.19
17 Township of North Caldwell.....	133	6,000	.....	215,000	65,000	700	13,200	1,070.19	1,601.74	3,880.00	1.57
18 Borough of Verona.....	323	14,000	.....	1,080,900	11,500	1,000	294,400	3,775.97	5,651.48	18,806.91	1.86
19 Township of Cedar Grove.....	391	15,000	.....	.....	.....	.....	1,108,400	1,477.48	2,211.34	7,905.00	2.10
20 Township of Livingston.....	239	11,500	.....	.....	16,800	.....	28,300	1,718.24	2,571.70	4,760.00	1.36
21 Borough of Roseland.....	130	5,200	.....	.....	2,900	.....	8,100	776.62	1,162.37	2,360.00	1.42
22 Borough of Essex Fells.....	106	.....	.....	.....	2,750	.....	2,750	2,051.21	3,070.05	5,430.00	1.30
Totals.....	107,285	\$8,649,450	\$941,200	\$27,291,050	\$14,943,800	\$3,164,500	\$54,089,800	\$1,310,610.18	\$1,961,588.99	\$6,500,948.31	.....

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57 laws of 1910.	Net valuation on which taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Clayton Borough.	3,670	.....	\$319,050	\$459,875	\$775,925	\$280,450	.....	\$7,778 1,036,375	\$1,050,853	\$6,250	\$1,044,603	504
2 Deptford Township.	11,350	.....	688,450	339,100	1,027,550	103,550	.....	*2,633 1,131,100	1,142,133	550	1,141,583	638
3 East Greenwich Twp.	8,990	.....	492,550	157,150	649,700	117,050	.....	*5,845 766,750	774,395	1,300	773,095	365
4 Elk Township.	11,275	.....	337,083	25,170	362,253	62,225	.....	*1,246 424,478	426,624	300	426,324	227
5 Franklin Township.	32,975	153	652,890	76,460	729,350	85,420	.....	*36,189 814,770	856,659	700	855,959	635
6 Glassboro Township.	5,331	606	402,100	623,300	1,025,400	257,350	\$25,000	*51,773 1,257,750	1,309,973	450	1,309,523	692
7 Greenwich Township.	5,413	274	224,084	327,450	551,534	217,760	.....	*620 769,294	773,764	.....	773,764	119
8 Harrison Township.	11,946	.....	833,050	117,200	950,250	204,761	2,777	*8,812 1,152,234	1,164,119	400	1,163,719	428
9 Logan Township.	13,382	.....	561,275	145,400	706,675	113,700	.....	*2,420 820,375	840,895	200	840,695	371
10 Mantua Township.	9,517	264	548,400	215,900	764,300	125,550	.....	*2,925 889,850	896,175	300	895,875	466
11 Monroe Township.	26,522	484	545,757	394,600	940,357	217,224	.....	*6,573 1,157,581	1,165,039	100	1,164,939	771
12 National Park Borough	314	2,164	141,318	82,505	223,823	7,215	.....	*300 231,038	234,825	13,875	220,950	63
13 Paulsboro Borough.	831	1,472	265,060	665,220	930,280	212,620	.....	*1,142,900 1,142,900	1,163,240	100	1,163,140	485
14 Pitman Borough.	821	2,627	396,675	915,750	1,315,425	155,100	*6,650 1,470,525	1,488,784	1,488,784	543

* Second class railroad property.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1910—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
15 South Harrison Twp.	9,829	.....	\$464,500	\$18,600	\$483,100	\$112,141	\$.....	\$595,241	\$589,971	\$100	\$598,871	194
16 Swedesboro Borough.	475	.....	161,775	659,475	821,250	147,177	5,000	\$8,121	996,398	.....	996,398	412
17 Washington Township	13,885	105	530,350	90,100	620,450	98,350	.....	719,800	721,050	.....	721,050	402
18 Wenonah Borough.	416	653 1/2	116,780	451,400	568,180	568,180	.....	\$3,435	644,002	.....	644,002	191
19 West Deptford Twp.	9,197	.....	839,900	227,700	1,067,600	69,487	.....	*364,299	1,548,649	2,100	1,546,549	537
20 Woodbury City, 1st W.	261	.....	101,150	238,550	339,700	31,700	.....	1,143,850	380,289	.....	380,289	286
21 Woodbury City, 2d W.	570	.....	541,135	1,265,900	1,807,035	227,105	46,120	37,400	2,014,702	.....	2,014,702	563
22 Woodbury City, 3rd W.	250	511	335,150	630,850	966,000	103,145	6,935	1,988,020	1,079,829	14,920	1,064,909	407
23 Woolwich Township.	13,208 1/2	.....	664,320	17,480	681,800	103,558	.....	*1,879	799,977	800	799,177	260
Totals.	190,426 1/2	9,313 1/2	\$10,162,802	\$8,145,135	\$18,307,937	\$3,140,988	\$85,832	*537,895	\$22,071,345	\$42,445	\$22,028,900	9,559
								21,363,093				
								\$21,900,993				

*Second Class Railroad Property.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per 100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Clayton Borough.....	\$35,000	.....	\$12,000	\$43,000	\$8,500	\$98,500	\$2,720.14	\$5,024.55	\$13,400.00	\$1.96 14
2 Deptford Township.....	8,300	.....	.....	9,050	2,000	19,350	2,972.98	5,496.00	9,545.00	1.51 14
3 East Greenwich Township.....	9,200	.....	10,000	14,800	13,000	47,000	2,013.13	3,718.55	6,575.00	1.53 14
4 Elk Township.....	2,000	.....	.....	11,900	.....	13,900	1,110.14	2,050.90	3,410.00	1.47 14
5 Franklin Township.....	11,000	.....	100	18,900	3,100	33,100	2,228.91	4,117.15	9,864.11	1.81 14
6 Glassboro Township.....	15,000	.....	500	25,800	2,800	44,100	3,406.99	6,303.80	16,860.00	1.97 14
7 Greenwich Township.....	6,000	.....	3,500	2,500	.....	12,000	2,014.88	3,721.80	6,325.00	1.54 14
8 Harrison Township.....	8,000	.....	5,000	15,000	.....	28,000	3,030.32	5,602.45	8,735.00	1.46 14
9 Logan Township.....	6,600	.....	3,000	11,500	2,500	23,600	2,189.16	4,043.75	6,500.00	1.47 14
10 Mantua Township.....	6,700	.....	.....	19,800	4,900	31,400	2,332.85	4,309.15	6,010.00	1.35 14
11 Monroe Township.....	24,100	.....	6,000	30,300	1,600	62,000	3,033.50	5,608.35	12,500.00	1.74 14
12 National Park Borough.....	12,000	.....	3,000	5,140	.....	8,140	575.35	1,062.80	2,125.00	1.64 14
13 Paulsboro Borough.....	21,000	.....	9,000	25,300	.....	45,300	3,028.81	5,594.70	15,300.00	2.01 14
14 Pitman Borough.....	21,000	.....	2,000	12,900	.....	36,900	3,876.79	7,166.05	16,578.81	1.81 14
15 South Harrison Township.....	3,400	.....	.....	2,800	.....	6,200	1,559.46	2,890.55	3,450.00	1.28 14
16 Swedesboro Borough.....	30,000	.....	900	25,000	4,000	59,900	2,594.62	4,792.70	10,200.00	1.73 14
17 Washington Township.....	7,000	.....	.....	10,000	.....	17,000	1,877.61	3,468.25	5,755.00	1.48 14
18 Wenonah Borough.....	7,000	.....	8,000	49,400	.....	64,400	1,677.24	3,098.15	7,700.00	1.91 14
19 West Deptford Township.....	22,000	.....	7,200	53,800	400	83,400	4,027.21	7,443.90	10,075.00	1.41 14
20 Woodbury City, 1st Ward.....	8,000	.....	1,500	8,000	3,700	21,200	.....	16,652.70	46,753.00	2.05 14
21 Woodbury City, 2nd Ward.....	13,200	.....	.....	46,200	1,000	60,400	.....	3,844.05	7,000.00	1.58 14
22 Woodbury City, 3rd Ward.....	88,000	.....	163,000	116,000	1,000	368,000	2,081.05	.....	.....	.....
23 Woolwich Township.....	2,400	.....	.....	3,000	3,700	9,100	.....	.....	.....	.....
Totals.....	\$345,900	\$234,700	\$560,090	\$52,200	\$1,192,890	\$57,353.68	\$106,000.00	\$224,680.92

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1910.

TAXING DISTRICT.		Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Second class railroad property.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
		Acres.	Lots.										
1	Jersey City.....	165,953		\$74,957,059	\$109,524,200	\$184,481,259	\$16,347,560	\$40,731,949	\$241,580,768	\$241,580,768	\$6,199,427	\$235,361,341	5,073
2	Bayonne.....	30,000		14,960,460	22,451,300	37,411,760	8,518,550	600,308	46,531,618	46,531,618	2,064,743	43,566,875	X
3	Old Hoboken.....			19,181,900	28,974,100	48,156,000	3,041,000	4,038,583	55,235,583				
	Weehawken.....			6,521,900	4,926,400	11,448,300		995,050	12,443,350				
	Hoboken totals.....	720		25,703,800	33,900,500	59,604,300	3,041,000	5,033,633	67,678,933	67,678,933	802,062	66,876,871	1,588
4	North Bergen.....	7,500		4,317,500	5,296,100	9,613,600	580,900	315,640	10,510,140	10,510,140	73,250	10,436,890	X
5	Borough of Secaucus.....	2,790		1,601,875	1,119,900	2,621,775	232,900	267,554	3,122,229	3,122,229	None	3,122,229	489
6	West Hoboken.....	6,000		7,048,475	14,465,400	21,513,875	1,580,340	7,098	23,101,313	23,101,313	26,600	23,074,713	1,554
7	West New York.....	5,000		3,522,575	5,027,100	8,549,675	430,900	3,203,021	11,983,596	11,983,596	67,250	11,916,346	X
8	Town of Union.....	3,348		4,101,150	8,643,400	12,744,550	470,511	None	13,215,061	13,215,061	43,500	13,171,561	871
9	Weehawken.....	1,770		4,659,825	6,043,000	10,702,825	341,675	4,671,595	15,716,095	15,716,095	54,000	15,662,095	X
10	Guttenberg.....	1,406		1,045,350	1,716,900	2,762,250	143,190	None	2,905,440	2,905,440	3,400	2,902,040	X
11	Kearny.....	9,600		6,196,302	8,714,225	14,910,527	1,910,475	931,428	17,752,430	17,752,430	141,520	17,610,910	X
12	Harrison.....	7,389		3,125,645	5,365,725	8,491,370	1,782,000	223,363	10,496,733	10,496,733	7,950	10,488,783	X
13	East Newark (Bor.).....	455		600,550	1,990,850	2,591,400	764,650	413	3,356,463	3,356,463	2,650	3,353,813	X
	Totals.....			\$151,540,566	\$224,258,600	\$375,799,166	\$36,145,651	\$55,986,002	\$467,930,819	\$467,930,819	\$10,386,352	\$457,544,467	.....

No deductions for debt allowed from listed ratables in Hudson County.

X Not given.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Jersey City.....	\$3,846,515	\$804,080	\$6,372,269	\$5,159,780	\$1,380,160	\$17,562,804	\$630,210.17	\$1,108,866.45	\$3,041,756.27	\$1.980
2 Bayonne.....	1,012,700	117,300	556,430	573,400	6,000	2,265,830	116,655.89	205,258.20	642,069.77	2.072
3 Old Hoboken.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.802
3 Weehawken.....	1,205,800	607,500	1,213,500	1,542,400	None	4,569,200	179,071.40	315,079.44	716,381.10	1.731
4 Hoboken totals.....	190,500	None	558,300	142,000	150,000	1,040,800	27,946.11	49,171.70	117,965.00	1.867
4 North Bergen.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 Borough of Secaucus.....	77,000	None	1,299,000	15,000	None	1,391,000	8,360.17	*918.05	18,510.00	1.342
6 West Hoboken.....	312,600	69,400	114,500	685,100	None	1,181,600	61,785.50	*272.72	189,341.85	1.568
7 West New York.....	250,000	30,000	71,000	180,000	None	531,000	31,907.55	*2,017.87	139,011.52	1.905
8 Town of Union.....	200,000	80,000	172,000	328,500	None	780,500	35,268.54	*1,046.75	77,000.00	1.330
9 Weehawken.....	227,000	20,000	130,000	45,000	None	422,000	41,937.27	*1,154.32	150,667.87	1.706
10 Guttenberg.....	100,000	None	34,000	15,000	None	149,000	7,770.58	*1,372.78	38,690.00	2.080
11 Kearny.....	498,000	85,000	158,000	415,900	20,000	1,176,900	47,155.47	*253.79	155,980.86	1.612
12 Harrison.....	117,100	31,600	192,700	316,500	None	637,900	28,085.06	49,416.19	104,250.00	1.732
13 East Newark (Bor.).....	32,400	None	4,600	18,200	None	55,200	8,980.27	15,800.94	26,060.00	1.515
Totals.....	\$8,069,615	\$1,844,880	\$10,876,299	\$9,436,780	\$1,556,160	\$31,783,734	\$1,225,133.98	\$2,155,645.89	\$5,417,684.24	.....

* First Judicial District Court tax (\$7,036.28).

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted and added under Ch. 57 laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Alexandria Township.	16,407	109	.....	.....	\$496,137	\$171,197	\$2,400	\$664,934	\$666,834	\$1,400	\$665,434	311
2 Bethlehem Township.	12,312	129	.....	.....	428,681	126,947	1,377	554,251	554,251	8,695	545,556	270
3 Bloomsbury Borough.	12,480	200	.....	.....	297,860	91,433	1,500	357,703	357,718	.....	357,718	176
4 Town of Clinton.	214	214	.....	.....	484,266	183,055	32,615	634,706	634,706	6,150	628,556	225
5 Clinton Township.	20,134	247	.....	.....	1,028,199	293,904	33,466	1,257,637	1,257,637	6,300	1,257,337	563
6 Delaware Township.	22,681	107	.....	.....	867,432	258,063	5,700	1,119,795	1,119,795	6,900	1,112,895	513
7 East Amwell Township.	22,805	103	.....	.....	790,598	214,982	7,831	1,006,939	1,006,939	\$1,705	1,005,234	363
8 Flemington Borough.	22,997	526	.....	.....	1,332,493	503,082	7,142	1,766,333	1,766,333	3,725	1,762,608	478
9 Franklin Township.	16,470	70	.....	.....	612,642	200,932	3,840	809,794	809,794	1,835	807,959	331
10 Frenchtown Borough.	306	275	.....	.....	396,495	206,155	23,500	579,580	579,580	5,800	580,430	223
11 Hampton Borough.	703	244	.....	.....	546,954	539,375	1,000	1,085,329	1,085,329	.....	1,090,529	243
12 High Bridge Borough.	1,005	311	.....	.....	698,652	504,819	4,625	898,846	898,846	.....	898,846	363
13 Holland Township.	14,324	200	.....	.....	988,378	317,100	6,100	1,299,378	1,299,378	450	1,299,339	482
14 Kingwood Township.	22,223	50	.....	.....	505,548	228,455	14,815	729,168	729,168	780	728,388	308
15 Lambertville, 1st Ward.	353	353	.....	.....	398,320	87,511	.....	485,831	485,831	.....	485,831	343
16 Lambertville, 2nd Ward.	370	370	.....	.....	716,375	216,252	16,129	916,547	916,547	7,788	908,759	262
17 Lambertville, 3rd Ward.	580	580	.....	.....	771,896	187,376	31,229	929,043	929,043	650	928,393	453
18 Lebanon Township.	18,008	218	.....	.....	666,942	192,735	4,421	855,256	855,256	2,730	852,526	579
19 Lehigh Township.	22,485	73	.....	.....	884,241	242,690	18,677	1,108,254	1,108,254	1,700	1,106,554	439
20 Readington Township.	29,199	473	.....	.....	1,146,097	246,134	9,862	1,382,369	1,382,369	9,672	1,372,697	822
21 Stockton Borough.	16,635	135	.....	.....	153,250	68,760	343	221,667	221,667	550	221,117	136
22 Tewksbury Township.	12,619	62	.....	.....	794,998	229,938	9,100	1,015,836	1,015,836	485	1,015,351	491
23 Union Township.	13,280	179	.....	.....	521,228	138,694	15,700	644,222	644,222	2,129	642,093	263
24 West Amwell Township.	262,023	5,773	.....	.....	363,865	115,442	5,217	474,090	474,090	2,338	471,752	204
Totals.	.....	.....	.....	.....	\$15,842,457	\$5,253,401	\$820,540	\$20,775,318	\$20,773,174	\$64,077	\$20,712,052	8,852
										\$2,955		
											\$61,122	

County Tax Rate, .429943
State School Rate, .264087

Average Tax Rate, \$100.
Valuation, \$1,56031.

Column 9, *added amounts.
Column 9, † net amount deducted.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Alexandria Township.....	\$3,000	\$700		\$15,800	\$7,000	\$28,000	\$1,757.32	\$2,860.98	\$4,000.00	\$1.24424
2 Bethlehem Township.....	4,350			10,000	950	15,300	1,440.74	2,345.66	3,200.00	1.22262
3 Bloomsbury Borough.....	6,400			11,900	700	19,000	1,644.69	1,537.98	2,000.00	1.20393
4 Town of Clinton.....	6,000		\$5,000	41,500	11,500	63,500	1,659.93	2,702.43	8,260.00	1.95997
5 Clinton Township.....	17,200		4,500	25,600	7,000	54,300	3,320.46	5,405.83	16,340.00	1.94837
6 Delaware Township.....	8,350			27,000	9,150	44,500	2,939.01	4,784.82	9,617.72	1.50710
7 East Amwell Township.....	6,200			20,150	2,600	28,950	2,459.53	4,004.21	7,200.00	1.42949
8 Flemington Borough.....	70,000		50,000	85,500	6,300	211,800	4,599.76	7,488.56	19,242.00	1.76904
9 Franklin Township.....	4,300			19,300	2,300	25,900	2,133.71	3,473.76	4,800.00	1.24590
10 Frenchtown Borough.....	10,000		3,500	19,500	500	33,500	1,532.84	2,495.52	6,270.00	1.56543
11 Hampton Borough.....	3,000	1,200	3,500	25,800	2,700	38,200	2,903.71	4,727.35	8,100.00	1.40495
12 High Bridge Borough.....	28,000		27,000	20,400		75,400	3,373.73	5,864.53	10,623.75	1.83558
13 Holland Township.....	8,200			28,500	400	37,100	3,431.12	5,585.98	9,850.00	1.41866
14 Kingwood Township.....	4,900			8,500		13,400	2,055.62	2,088.79	4,700.00	1.25000
15 Lambertville, 1st Ward.....	6,000	5,000	5,000	112,200	5,000	130,200	1,283.01	2,088.79	25,817.33	1.75601
16 Lambertville, 2nd Ward.....	8,000			50,500		58,500	2,399.91	3,991.56	9,200.00	1.75601
17 Lambertville, 3rd Ward.....	6,000			50,500		56,500	2,451.77	3,665.37	9,200.00	1.70203
18 Lebanon Township.....	20,000		300,000	18,500	3,000	341,500	2,251.41	4,757.55	13,308.25	1.85525
19 Raritan Township.....	9,400			19,300	400	29,100	2,922.26	4,757.55	15,080.00	1.72544
20 Readington Township.....	13,000			44,600	1,750	59,350	3,625.11	5,901.82	2,150.00	1.60260
21 Stockton Borough.....	3,000	200	2,000	10,300		15,500	583.94	950.87	8,300.00	1.46275
22 Tewksbury Township.....	5,500			31,400	3,300	40,200	2,681.41	4,365.44	3,800.00	1.24136
23 Union Township.....	6,900			18,800	4,000	29,700	1,700.96	2,769.24	3,800.00	1.24136
24 West Amwell Township.....	3,700			12,000	1,000	16,700	1,245.83	2,028.27	4,426.75	1.58474
Totals.....	\$261,400	\$7,100	\$400,500	\$679,050	\$69,550	\$1,417,600	\$54,697.78	\$89,050.00	\$195,285.80

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 East Windsor Twp.	9.892	*	*	*	\$521,550	\$104,775	\$7,500	\$626,690	\$626,690	\$2,050	\$624,646	233
2 Ewing Township.	*	*	*	*	1,186,718	207,050	1,000	1,407,157	1,407,157	9,351	1,397,806	342
3 Hamilton Township.	*	*	*	*	3,526,905	521,128	45,800	4,552,250	4,552,250	134,701	4,417,549	1,702
4 Hightstown Borough.	*	*	\$198,100	\$579,105	777,205	342,485	26,529	1,080,175	1,080,175	33,712	1,046,463	438
5 Hopewell Borough.	*	362	73,830	408,625	487,455	170,290	22,780	639,912	639,912	26,237	613,675	318
6 Hopewell Township.	*	*	*	*	1,612,890	329,234	2,810	1,926,040	1,926,040	16,228	1,909,812	720
7 Lawrence Township.	11.428	*	*	*	1,222,879	219,265	17,000	1,454,550	1,454,550	11,757	1,442,793	568
8 Pennington Borough.	*	*	\$77,175	302,535	379,710	119,330	2,810	502,230	502,230	2,134	500,096	210
9 Princeton Borough.	*	*	1,548,635	1,982,610	3,531,245	817,460	6,500	4,355,878	4,355,878	48,800	4,307,078	588
10 Princeton Township.	9.255	*	*	*	1,091,560	838,676	17,000	1,894,153	1,894,153	75,901	1,818,252	238
11 Washington Twp.	12.206	*	*	*	571,135	97,700	5,300	673,163	673,163	8,144	665,019	338
12 West Windsor Twp.	14.968	*	*	*	813,940	137,817	5,300	987,659	987,659	10,718	976,941	357
13 Trenton City.	*	*	22,140,900	36,909,625	50,050,525	10,365,238	1,491,578	68,543,071	68,543,071	2,120,950	66,422,121	19,851
Totals.					\$74,743,717	\$14,270,448	\$1,626,797	\$88,642,928	\$88,642,928	\$2,500,683	\$86,142,245	24,903

*Not given in tax lists.
Second class railroad property to the amount of \$1,255,560, is not included in column 4, but is included in columns 7 and 8.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 East Windsor Township.....	\$1,800	\$.....	\$.....	\$86,500	\$1,150	\$2,950	\$1,702.44	\$2,695.26	\$1,750.00	\$1.28
2 Ewing Township.....	15,900	.....	.....	67,700	31,400	102,400	3,809.69	6,031.40	8,770.00	1.32
3 Hamilton Township.....	124,000	.....	7,000	58,400	2,000	230,100	12,039.94	19,061.30	36,073.19	1.47
4 Hightstown Borough.....	8,000	105,000	7,400	26,000	9,000	180,800	2,852.11	4,515.39	5,962.50	1.53
5 Hopewell Borough.....	7,000	.....	1,000	9,500	3,400	43,000	1,672.55	2,647.95	3,717.50	1.49
6 Hopewell Township.....	14,450	103,500	56,000	40,000	600	186,850	5,205.15	8,240.66	13,650.00	1.64
7 Lawrence Township.....	10,000	555,000	.....	48,000	1,500	605,600	3,932.30	6,225.52	4,875.00	1.00
8 Pennington Borough.....	10,000	60,000	3,600	218,060	8,150	123,100	1,363.00	2,157.86	3,000.00	1.53
9 Princeton Borough.....	42,100	2,911,975	121,050	5,400	50	3,301,335	11,738.86	18,584.65	38,085.25	1.57
10 Princeton Township.....	2,400	.....	5,500	10,500	600	13,350	4,955.61	7,845.59	9,300.00	1.16
11 Washington Township.....	12,000	.....	.....	10,000	500	23,100	1,812.49	2,869.49	4,500.00	1.36
12 West Windsor Township.....	2,800	.....	.....	10,000	355,100	13,300	2,662.63	4,215.41	1,600.00	1.85
13 Trenton City.....	1,568,000	188,700	6,542,375	2,777,625	.....	11,431,800	181,032.23	286,905.47	875,051.96	1.96
Totals.....	\$1,818,450	\$3,924,175	\$6,743,925	\$3,357,685	\$413,450	\$16,257,685	\$234,779.06	\$371,696.00	\$1,006,335.40

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1910.

TAXING DISTRICT.										
Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.	
Acres.	Lots.									
1	11,087	\$	\$	\$817,066	\$1,028,151	\$1,028,151	\$	\$1,028,151	404	
2	1,800	260,000	5,117,890	791,789	881,214	881,214		881,214	505	
3	12,937	360		641,945	732,335	732,335	1,550	730,785	305	
4	350	27	285,303	295,798	714,088	714,088		730,785	141	
5	885	804		1,163,887	182,177	1,346,064	9,200	1,336,864	360	
6	256	511	401,882	496,257	123,750	1,620,007	9,200	1,610,807	385	
7	21,460	1,948		666,339	454,687	1,121,026	1,600	1,119,426	430	
8	607	995		1,446,220	140,975	1,587,195	14,450	1,572,745	354	
9	824	234		492,770	424,678	917,448		1,017,448	422	
10	20,837	9,690	3,380,145	783,843	98,857	882,700	11,341	871,359		
11	7,805	529		9,916,569	2,000,255	11,916,824	22,300	11,894,524	290	
12	1,268	12,702	4,456,619	1,534,650	16,966,256	16,966,256		16,966,256	1,750	
13	16,420	13,887	7,932,444	4,492,875	16,901,948	16,901,948	91,611	16,810,337	861	
14	14,524	712	854,476	1,411,574	3,852,475	3,852,475	4,400	3,850,075	885	
15	2,075	1,578		1,411,271	3,483,721	3,483,721	3,210	3,480,511	639	
16	7,007	1,142	1,464,337	995,750	3,224,087	3,224,087		3,224,087	1,400	
17	254	4,245		1,321,633	1,780,738	1,780,738		1,780,738	1,450	
18	28,507	1,068	2,442,370	449,125	2,989,230	2,989,230		2,989,230	706	
19	865	2,153	924,202	373,078	1,379,722	1,379,722	1,000	1,378,722	1,500	
20	865	2,153	1,196,752	272,314	1,469,066	1,469,066	25,000	1,444,066	691	
21	11,107	8,706	161,734	38,800	1,278,234	1,278,234	4,484	1,273,750	157	
22				317,203	4,015,987	4,015,987	2,025	4,013,962	1,350	
Totals.				\$46,589,278	\$13,199,218	\$59,788,496	\$188,399	\$59,600,097	13,485	

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Cranbury Township	\$13,800	\$	\$	\$25,600	\$1,400	\$50,800	\$2,618.67	\$4,830.25	\$8,328.00	\$1.53
2 Dunellen Borough	10,000		2,500	31,000		33,500	2,344.57	4,139.94	10,017.50	1.96
3 East Brunswick Township	17,200		3,900	31,600	2,400	37,100	1,861.57	3,133.23	7,982.43	1.81
4 Helmetta Borough	12,000			25,000		27,000	1,818.98	3,354.64	6,925.03	1.60
5 Highland Park Borough	15,000		2,000	7,000		24,000	3,404.60	6,280.40	15,388.70	1.87
6 Jamesburg Borough	10,000			20,350	6,000	26,350	1,578.96	2,911.73	7,327.50	1.85
7 Madison Township	6,500		7,000	3,600		10,100	2,851.05	5,313.70	6,487.90	1.34
8 Metuchen Borough	45,000		3,000	68,000	6,500	128,500	4,005.20	7,388.75	22,141.37	2.12
9 Milltown Borough	27,000		15,000	15,000		45,000	2,836.82	4,310.17	8,200.00	1.62
10 Monroe Township	8,400		150,000	2,400	1,000	161,800	2,219.47	5,983.63	6,100.00	1.42
11 New Brunswick City	192,250	1,131,150	441,025	954,600	29,725	2,748,750	30,284.45	55,880.47	171,120.94	2.16
12 North Brunswick Township	2,600	1,000	6,500	3,600	111,400	125,100	1,697.28	73,130.07	3,500.00	1.72
13 Perth Amboy City	44,200		6,000	26,500	2,900	79,600	42,800.11	18,097.04	28,467.50	1.47
14 Piscataway Township	45,900		6,000	27,000	3,400	82,300	9,808.38	6,955.44	18,175.77	1.90
15 Raritan Township	40,700		500	22,500	3,000	66,700	3,771.38	15,146.76	28,500.00	1.61
16 Roosevelt Borough	35,200		4,200	22,100		61,500	8,209.52	8,533.80	10,000.00	1.28
17 Sayreville Township	39,000		9,000	30,000	3,500	81,500	7,611.57	8,366.00	23,383.75	1.52
18 South Amboy City	31,000		28,200	154,400	900	214,500	3,511.22	14,043.40	9,426.16	1.36
19 South Brunswick Township	17,800	4,200		15,000	400	37,400	3,677.59	6,777.23	18,069.50	1.65
20 South River Borough	25,000		21,000	56,600	5,000	107,600	6,697.96	1,286.07	2,600.00	1.65
21 Spotswood Borough	6,000		1,000	7,000		14,500	10,220.24	18,856.45	52,200.00	2.02
22 Woodbridge Township	50,000		164,000	40,000	1,500	255,500				
Totals	\$694,550	\$1,136,350	\$955,825	\$1,570,850	\$170,525	\$4,437,100	\$151,763.40	\$280,000.00	\$642,274.94	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate,	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
1 Atlantic Township.....	17,933		\$.....	\$.....	\$822,381	\$106,612	\$.....	\$928,993	\$2,000	\$926,993	287
2 Eatontown Township.....	3,943	697	556,725	527,972	1,084,697	182,387	.....	1,247,084	.....	1,247,084	262
3 Freehold Township.....	21,355	1,049	1,571,130	1,481,795	3,052,925	901,287	53,010	3,900,935	3,675	3,897,260	954
4 Holmdel Township.....	11,316		.....	.....	863,520	181,758	4,400	1,038,878	2,700	1,036,178	324
5 Howell Township.....	31,000		.....	.....	986,618	63,375	.....	1,049,993	5,285	1,044,708	721
6 Manalapan Township.....	17,665	44	.....	.....	775,160	143,172	3,512	914,820	3,905	910,825	341
7 Marlboro Township.....	17,256	180	.....	.....	980,060	145,552	15,265	1,120,347	1,250	1,119,097	411
8 Matawan Township.....	4,056	159	251,250	260,424	511,674	72,375	.....	584,049	.....	1,584,049	304
9 Middletown Township.....	.....	.....	.....	.....	3,685,332	331,874	1,900	4,015,307	23,650	3,991,657	910
10 Millstone Township.....	.....	.....	.....	.....	5,725,236	145,044	1,150	6,015,376	3,350	5,995,886	404
11 Neptune Township.....	.....	.....	2,350,805	3,147,414	5,498,219	571,907	.....	6,018,826	22,340	5,996,486	.....
12 Ocean Township.....	5,632	1,183	1,334,765	1,204,414	2,539,179	171,739	.....	2,710,879	4,950	2,705,929	.....
13 Raritan Township.....	4,374	344	376,137	175,977	552,114	88,994	1,300	639,418	1,225	638,193	371
14 Shrewsbury Township.....	.....	.....	1,944,638	282,775	2,227,413	296,887	12,852	2,511,468	49,200	2,462,268	.....
15 Upper Freehold Township.....	28,890	.....	.....	.....	1,116,671	325,439	9,820	1,441,831	.....	1,436,986	540
16 Wall Township.....	12,850	.....	.....	.....	1,441,831	117,266	.....	1,559,097	272	1,558,825	90
17 Asbury Park City.....	.....	3,667	5,128,136	4,851,250	9,979,386	1,178,744	13,000	11,145,130	37,430	11,107,700	2,381
18 Atlantic Highlands Bor.....	644	.....	791,885	1,012,037	1,803,922	187,500	29,520	1,961,702	2,800	1,958,902	433
19 Allentown Borough.....	293	186	44,615	228,515	273,130	123,702	6,000	390,832	2,315	388,517	206
20 Allenhurst Borough.....	185	667	924,775	1,332,042	2,256,817	259,750	10,550	2,506,917	4,800	2,502,117	72
21 Avon Borough.....	1,400	.....	417,416	616,550	1,033,966	90,450	.....	1,124,416	650	1,123,766	.....
22 Belmar Borough.....	1,225	.....	1,290,365	1,596,870	2,887,235	221,380	.....	3,098,615	8,215	3,090,400	275
23 Bradley Beach Borough.....	1,646	.....	874,800	841,450	1,716,250	82,910	.....	1,799,160	2,370	1,796,790	360
24 Deal Borough.....	953	.....	2,397,550	2,474,315	4,871,865	381,900	.....	5,253,765	32,150	5,221,615	116
25 Englishtown Borough.....	241	120	56,255	152,650	208,905	57,376	.....	266,281	1,500	264,781	113
26 Farmingdale Borough.....	191	190	31,150	97,868	129,018	32,305	.....	161,323	.....	161,323	93
27 Highlands Borough.....	35	647	237,875	358,152	596,027	55,175	.....	651,202	1,225	650,027	305
28 Keyport Borough.....	838	.....	431,750	906,217	1,337,967	305,896	66,739	1,577,124	1,225	1,575,899	773
29 Long Branch City.....	.....	6,411	6,489,338	6,295,400	12,784,738	1,373,228	110,785	14,047,179	83,500	13,963,679	3,391

BOARD OF EQUALIZATION OF TAXES.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1910—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
30 Manasquan Borough.	141	473	\$34,951	\$593,800	\$678,751	\$121,952	16,500	\$800,703	\$20,750	\$779,053	292
31 Matawan Borough.	150	410	.....	588,814	569,222	306,750	59,472	59,472	.....	839,472	380
32 Monmouth Beach Bor.	207	355	530,300	588,814	1,119,114	114,380	.....	1,233,494	.....	1,233,494	150
33 Neptune City Borough.	422	405	120,905	2,250,600	2,822,850	59,275	.....	342,125	.....	342,125	126
34 Rumson Borough. ....	.....	.....	1,534,650	2,581,966	3,785,250	496,093	107,000	4,174,343	12,750	4,101,593	170
35 Red Bank Borough. ....	.....	.....	1,668,576	2,581,966	4,250,542	757,116	11,250	4,996,408	2,850	4,993,558	1,540
36 Sea Bright Borough.	5	38	574,550	958,899	1,533,449	158,230	8,000	1,683,679	5,250	1,678,429	107
37 Spring Lake Borough. ....	.....	2,334	1,212,985	1,176,409	2,389,394	197,025	.....	2,586,419	1,900	2,584,519	200
38 West Long Branch Bor.	1,381	365	575,601	555,600	1,131,201	122,542	.....	1,253,743	.....	1,253,743	110
Totals.	180,901	27,396	\$33,812,678	\$36,711,881	\$82,407,280	\$10,451,789	\$482,353	\$92,406,716	\$341,847	\$92,134,869	18,458

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Atlantic Township.....	\$6,000		\$	\$8,500	\$500	\$15,000	\$2,424.41	\$3,892.12	\$6,650	\$1.40
2 Eatontown Township.....	20,000		1,000	43,500	1,000	74,500	3,261.57	5,236.07	15,850	1.96
3 Freehold Township.....	81,300	4,000	102,000	117,000	9,000	313,300	10,192.55	16,363.33	13,390	1.16
4 Holmdel Township.....	11,400			31,100	3,000	45,500	2,709.97	4,350.55	8,850	1.54
5 Howell Township.....	14,000			11,800	28,500	54,300	2,732.28	4,386.36	6,050	1.27
6 Manalapan Township.....	4,800			11,000	2,075	17,875	2,382.10	3,824.23	6,310	1.38
7 Marlboro Township.....	5,900	600		23,500	3,000	33,000	2,926.78	4,698.70	7,450	1.35
8 Matawan Township.....	500			3,000	1,000	4,500	1,527.40	2,452.22	5,090	1.56
9 Middletown Township.....	57,000		1,000	68,400	30,600	157,000	10,439.44	16,759.57	33,820	1.53
10 Millstone Township.....	9,700			15,600		25,300	2,266.13	3,638.01	6,330	1.42
11 Neptune Township.....	92,600		29,500	133,750	13,500	269,350	15,681.04	25,174.73	58,275	1.66
12 Ocean Township.....	20,100			12,700		41,800	7,076.41	11,360.41	21,438	1.48
13 Raritan Township.....	2,700			9,300	1,300	13,300	1,669.10	2,679.55	2,970	1.15
14 Shrewsbury Township.....	41,000		17,500	129,500	26,000	214,000	6,439.64	10,338.12	28,220	1.83
15 Upper Freehold Township.....	6,250		180,000	20,000	2,000	214,750	3,751.96	6,023.34	8,217	1.26
16 Wall Township.....	30,000		340,000	270,700	3,000	743,700	4,076.88	6,544.96	14,300	1.60
17 Ashbury Park City.....	133,000		138,100	75,900		257,000	29,050.07	46,637.54	195,264	2.44
18 Atlantic Highlands Borough.....	43,000		15,200	26,400		48,000	5,128.97	8,233.98	26,500	2.04
19 Allentown Borough.....	3,000		121,750	10,250	3,400	132,500	1,016.11	1,631.24	2,983	1.45
20 Allenhurst Borough.....	8,000		42,800	54,700		105,500	6,542.09	10,502.57	32,850	2.00
21 Avon Borough.....	56,800		140,400	83,100		280,300	2,939.04	4,718.30	19,045	2.38
22 Belmar Borough.....	8,800		9,000	31,100		48,900	8,108.54	13,017.49	64,078	2.76
23 Bradley Beach Borough.....			152,900	37,000		189,900	4,699.23	7,544.09	37,500	2.77
24 Deal Borough.....	16,000		4,900	24,300		45,200	13,656.34	21,923.78	67,500	1.98
25 Englishtown Borough.....	5,000			20,000		25,000	692.49	1,111.73	2,575	1.66
26 Farmingdale Borough.....	5,000			14,700		19,700	421.92	677.34	1,650	1.71
27 Highlands Borough.....	38,900		73,500	17,000		129,400	1,703.12	2,734.17	5,900	1.59
28 Keyport Borough.....		62,000		57,100	3,000	172,500	4,121.53	6,616.65	23,300	2.10
29 Long Branch City.....	198,300		235,600	343,500		839,400	36,519.54	58,628.80	191,663	2.06

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.	
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax	County tax.		Local tax.
30 Manasquan Borough.....	\$15,000 \$		\$2,000	\$44,500 \$		\$61,500	\$2,039.85	\$3,274.75	\$8,000	\$1.71
31 Matawan Borough.....	34,000		1,000	41,000	700	76,700	2,247.82	3,608.62	12,200	2.11
32 Monmouth Beach Borough.....	15,000			15,000		30,000	3,226.02	5,179.01	14,400	1.85
33 Neptune City Borough.....	15,000		2,000			17,000	894.78	1,436.46	4,146	1.90
34 Rumson Borough.....	85,500			136,000	10,000	231,500	10,881.03	17,473.10	28,160	1.36
35 Red Bank Borough.....	141,000		202,000	227,205		582,205	13,059.90	20,966.25	81,949	2.33
36 Seabright Borough.....	40,000		8,000	40,000		88,000	4,389.68	7,047.13	13,500	1.49
37 Spring Lake Borough.....	5,800	12,000		58,550		268,375	6,750.42	10,851.49	45,400	2.44
38 West Long Branch Borough...	11,100			10,000	12,600	33,700	3,278.96	5,264.03	12,150	1.66
Totals.....	\$1,299,450	\$78,000	\$2,041,275	\$2,259,655	\$154,175	\$5,832,555	\$240,937.25	\$386,800.79	\$1,132,923

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which taxes are apportioned.	Number of polls assessed.
	Lots.	Acres.										
1 Boonton Township...	36	5,092	\$.....	\$.....	\$182,831	\$22,078	.....	\$204,909	.....	\$4,300	\$200,609	120
2 Chatham ..	28	5,413	.....	.....	518,330	47,030	.....	618,360	.....	9,300	609,060	208
3 Chester ..	187	17,999	.....	.....	598,862	96,344	.....	695,206	.....	7,750	687,456	367
4 Hanover ..	2,449	37,017	.....	.....	2,720,964	467,129	.....	3,188,093	.....	79,050	3,109,043	1,063
5 Jefferson ..	144	24,176	.....	.....	714,814	77,418	.....	792,232	.....	7,300	784,932	302
6 Mendham ..	172	10,303	.....	.....	548,825	46,800	.....	595,625	.....	16,900	578,725	185
7 Montvale ..	114	10,709	.....	.....	434,852	140,227	.....	725,079	.....	51,055	674,024	400
8 Morris ..	187	7,993	1,302.215	2,176.500	3,478,715	639,200	.....	4,117,915	.....	173,200	3,944,715	615
9 Mt. Olive ..	174	18,113	.....	.....	551,141	73,508	.....	624,649	.....	7,889	616,520	287
10 Passaic ..	223	17,673	357.400	473.977	1,226,795	180,100	.....	1,406,895	.....	17,400	1,389,495	399
11 Pequannock ..	233	19,828	.....	.....	831,377	190,820	.....	922,197	.....	14,050	908,147	409
12 Randolph ..	494	11,368	.....	.....	599,395	190,850	.....	790,245	.....	12,100	778,145	556
13 Rockaway ..	871	32,924	.....	.....	1,439,868	83,418	.....	1,523,286	.....	49,395	1,473,891	761
14 Roxbury ..	613	10,948	375.047	525.340	900,387	256,358	.....	1,156,745	.....	18,464	1,138,281	587
15 Washington ..	271	25,187	.....	.....	705,678	222,975	.....	928,653	.....	24,690	903,963	571
16 Butler ..	452	639	523.275	385.678	908,953	149,525	.....	1,058,478	.....	9,202	1,049,276	570
17 Chatham ..	750	1,138	486.800	667.052	1,154,452	121,775	.....	1,276,227	.....	11,129	1,265,098	423
18 Florham Park ..	19	145	429.645	850.637	1,280,282	125,850	.....	1,406,132	.....	4,700	1,401,432	158
19 Madison ..	1,245	4,691	1,397.998	1,938.920	3,336,918	460,650	.....	3,797,568	.....	122,410	3,675,158	859
20 Mendham ..	1,131	3,314	567.525	131.500	699,025	113,232	.....	812,257	.....	1,200	811,057	254
21 Mt. Arlington ..	555	1,207	216.715	269.000	485,715	56,300	.....	542,015	.....	11,750	530,265	77
22 Netcong ..	358	262	98.453	240.900	339,353	63,456	.....	402,809	.....	1,675	401,134	283
23 Rockaway ..	427	301	189.374	547.500	736,874	97,490	.....	834,364	.....	11,850	822,514	332
24 Wharton ..	540	915	242.050	331.384	573,434	387,350	.....	960,784	.....	11,725	949,059	561
25 Boonton ..	1,300	580	512.000	1,783.929	2,295,929	308,016	.....	2,603,945	.....	81,641	2,522,304	943
26 Dover ..	3,000	.....	777.350	2,542.390	3,319,740	555,155	.....	3,874,895	.....	142,436	3,732,459	1,820
27 Morristown ..	2,294	211	.....	.....	9,259,623	1,872,625	.....	11,132,248	.....	181,363	10,950,885	3,133
Totals.....	17,257	268,001	\$7,475,847	\$12,865,307	\$40,105,627	\$6,945,739	.....	\$47,051,366	.....	\$983,924	\$46,067,442	16,243

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total of exempt property.	State school tax.	County tax.	Local tax.
1 Boonton Township.....	\$2,400		\$	\$1,000	\$200	\$3,600	\$336 00	\$1,362	\$1,725 00
2 Chatham ".....	4,400					5,000	1,627 00	4,134	4,933 00
3 Chester ".....	5,700		600	12,500	1,000	19,200	1,836 00	4,666	5,175 00
4 Hanover ".....	15,000		2,503 00	50,000	1,200	2,569,200	8,302 00	21,098	21,935 00
5 Jefferson ".....	9,000			10,000		19,000	2,096 00	5,328	4,400 00
6 Mendham ".....	4,500			3,500		8,000	1,544 00	3,924	3,825 00
7 Montville ".....	7,800			7,500	450	15,750	1,800 00	4,576	4,750 00
8 Morris ".....	26,500		15,800	35,000	10,000	87,300	10,534 03	26,768	19,021 00
9 Mt. Olive ".....	6,500		15,000	23,400	2,600	47,500	1,647 00	4,187	2,350 00
10 Passaic ".....	14,200			10,000	2,300	26,500	3,710 00	9,430	14,000 00
11 Pequannock ".....	14,000			8,000	6,000	24,000	2,425 00	6,180	6,770 83
12 Randolph ".....	11,300		15,000	13,700	2,000	46,000	3,836 00	5,282	6,155 00
13 Rockaway ".....	11,200		207 00	10,300	6,200	28,700	3,046 00	10,001	15,300 00
14 Roxbury ".....	14,000			16,250	1,500	32,350	3,724 00	7,724	6,000 00
15 Washington ".....	9,500			29,800	5,200	43,500	2,574 00	6,540	9,160 00
16 Butler Borough.....	73,000	40,000	5,000	82,200	21,500	171,700	2,802 00	7,120	13,600 00
17 Chatham ".....	8,000	3,000	131,700	501,000	4,200	246,400	3,742 00	8,584	14,859 00
18 Florham Park ".....	4,000		1,000	830,000	15,000	506,200	3,937 00	9,510	4,178 00
19 Madison ".....	40,000	20,000	550,500	24,000	2,000	1,473,500	2,168 00	24,937	42,894 00
20 Mendham ".....	5,000		6,000	7,000		11,000	1,416 00	5,503	5,830 00
21 Mt. Arlington ".....			4,000	6,400		22,000	1,072 00	2,720	4,300 00
22 Netcong ".....	12,500		6,000	27,000	10,000	55,000	2,102 00	5,580	8,150 00
23 Newark ".....	12,000			101,300		44,000	2,534 00	17,138	10,628 73
24 Warrenton ".....	38,000		80,500	101,300	10,000	223,800	6,733 00	17,114	23,421 00
25 Boonton Town.....	100,000		197,000	298,500	47,000	643,500	10,233 00	26,004	53,015 00
26 Dover ".....	194,000		289,000	850,000	30,000	1,469,000	29,239 00	74,312	120,547 00
27 Morristown ".....		46,000							
Totals.....	\$654,900	\$114,000	\$4,041,200	\$3,043,350	\$172,550	\$8,026,000	\$123,012 03	\$312,600	\$442,710 58

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.								
1 Barnegat City.....	30	1,367	\$33,516	\$38,700	\$72,216	\$5,140	\$77,356	\$77,356	\$77,356	24
2 Bay Head.....	6,606	6,606	307,035	373,850	680,885	37,000	717,885	717,885	717,885	82
3 Beach Haven.....	.....	.....	174,490	260,515	435,005	41,440	476,445	476,445	476,445	85
4 Berkeley.....	23,112	7,110	321,210	144,040	465,250	42,150	507,400	507,400	507,400	147
5 Brick.....	14,320	7,56	474,810	296,500	771,310	68,834	840,144	840,144	840,144	526
6 Dover.....	20,320	4,847	434,609	892,284	1,326,893	243,769	1,570,662	1,570,662	1,570,662	651
7 Eagleswood.....	3,354	443	61,895	77,745	139,640	27,325	166,965	166,965	166,965	156
8 Harvey Cedars.....	30	1,565	17,665	35,970	53,635	3,175	56,810	56,810	56,810	13
9 Island Heights.....	10	1,503	222,310	149,235	371,545	33,705	405,250	405,250	405,250	64
10 Jackson.....	44,980	1,867	361,460	23,000	384,460	33,300	417,760	417,760	417,760	396
11 Lacey.....	35,397	1,218	105,535	129,829	235,364	41,502	276,867	276,867	276,867	176
12 Lakewood.....	9,896	.....	1,681,251	3,217,169	4,898,420	1,200,421	6,098,841	6,098,841	6,098,841	969
13 Lavallette.....	11	1,716	76,745	36,885	113,630	6,305	119,935	119,935	119,935	33
14 Little Egg Harbor.....	14,315	.....	69,450	36,460	105,910	10,000	115,910	115,910	115,910	123
15 Long Beach.....	2,952	.....	386,715	23,700	410,415	1,230	411,645	411,645	411,645	25
16 Manchester.....	37,873	5,655	208,668	217,066	425,734	74,330	500,064	500,064	500,064	256
17 Ocean.....	7,488	.....	69,595	57,825	127,420	23,934	151,354	151,354	151,354	116
18 Plumsted.....	18,555	.....	185,041	304,745	489,787	91,094	580,881	580,881	580,881	284
19 Point Pleasant.....	424	2,072	599,283	656,750	1,256,033	140,535	1,396,578	1,396,578	1,396,578	224
20 Sea Side Park.....	90	1,450	310,115	206,805	516,920	36,535	553,455	553,455	553,455	36
21 Stafford.....	24,480	.....	122,085	142,645	264,730	36,672	301,402	301,402	301,402	264
22 Surf City.....	165	2,545	69,530	7,810	77,340	2,021	79,361	79,361	79,361	20
23 Tuckerton.....	300	422	82,615	269,815	352,430	73,916	426,346	426,346	426,346	193
24 Union.....	8,288	1,750	122,431	194,047	316,478	81,526	398,004	398,004	398,004	258
Totals.....	266,390	41,892	\$6,498,069	\$7,703,391	\$14,201,460	\$2,355,860	\$16,647,320	\$16,647,320	\$16,647,320	5,121

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Barnegat City.....	\$1,200	\$1,200	\$ 480	.....	\$2,970	\$201.84	\$ 412.05	\$1,405.00	\$2.578847
2 Bay Head.....	1,050	8,000	12,000	.....	21,050	1,873.15	3,823.95	5,250.00	1.513487
3 Beach Haven.....	1,300	800	20,550	.....	22,650	1,243.17	2,537.87	7,615.00	2.37405
4 Berkeley.....	2,550	6,625	1,450	3,200	13,825	1,323.94	2,702.76	3,300.00	1.414988
5 Brick.....	9,500	8,000	12,500	2,500	32,500	2,192.16	4,475.18	7,570.00	1.63190306
6 Dover.....	27,000	59,000	39,500	5,700	131,200	4,098.28	8,866.42	21,218.00	F { 2.007541063
7 Eagleswood.....	3,200	.....	7,700	1,000	11,900	435.66	889.37	1,619.00	F { 2.009682068
8 Harvey Cedars.....	.....	4,000	.....	.....	4,000	148.23	302.61	550.00	1.738851
9 Island Heights.....	1,500	.....	3,500	.....	5,000	1,057.40	2,158.64	6,679.00	2.425920063
10 Jackson.....	8,000	.....	17,800	5,000	30,800	1,060.05	2,225.28	7,000.00	2.374406
11 Lacey.....	2,500	4,500	11,500	.....	18,500	722.42	1,474.78	2,224.00	1.596873063
12 Lakewood.....	51,300	8,500	142,900	5,000	207,700	15,013.53	32,486.59	54,240.00	F { 1.667056063
13 Lavallette.....	.....	500	600	.....	600	312.94	638.86	2,500.00	F { 1.675634063
14 Little Egg Harbor.....	1,800	.....	.....	.....	2,300	302.44	617.42	2,500.00	2.850542063
15 Long Beach.....	1,500	1,200	.....	.....	1,700	1,074.09	2,192.70	1,140.00	1.670990063
16 Manchester.....	3,100	.....	8,285	250	11,635	1,304.80	2,663.68	4,305.00	1.832325863
17 Ocean.....	1,100	.....	.....	13,750	17,650	1,391.92	2,806.21	5,900.00	1.922250563
18 Plumsted.....	7,900	2,000	14,400	.....	24,300	1,515.67	3,094.17	1,150.00	1.476761663
19 Point Pleasant.....	30,000	10,750	70,150	.....	110,900	3,644.05	7,048.13	4,965.50	1.59952563
20 Sea Side Park.....	1,200	22,500	1,700	.....	25,400	1,414.11	2,948.08	17,039.46	1.997642263
21 Stafford.....	3,200	.....	10,400	2,000	15,600	786.44	1,605.47	9,507.50	1.552050063
22 Surf City.....	10,000	2,000	13,000	1,500	26,500	1,112.45	2,271.01	1,600.00	2.504935063
23 Tuckerton.....	7,000	.....	11,200	3,100	21,300	1,038.50	2,120.04	6,412.00	2.784407063
24 Union.....	.....	.....	.....	.....	.....	.....	.....	5,445.00	2.252689463
Totals.....	\$174,990	\$141,575	\$403,415	\$43,000	\$762,980	\$43,437.31	\$88,675.00	\$191,454.46	2.09732563

State rate per \$100 valuation, .260926743. County rate per \$100 valuation, .53266832.

F—Fire District Rate.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improve- ments.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mort- gage indebtedness.)	Net valuation taxable	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
1 Paterson, First Ward.	.....	2,596	\$1,626,850	\$2,860,550	\$4,487,400	\$344,000		\$4,831,400	\$		2,740
2 Paterson, Second Ward.	.....	10,289	2,720,050	3,942,900	6,662,950	830,300		7,493,250			3,472
3 Paterson, Third Ward.	.....	15	2,322,785	4,663,800	6,986,585	1,118,850		8,105,435			3,512
4 Paterson, Fourth Ward.	.....	7,330	5,302,315	7,370,400	12,855,715	1,942,500		14,818,215			3,018
5 Paterson, Fifth Ward.	.....	2,117	5,975,018	6,014,470	11,986,488	2,200,788		15,017,276			1,475
6 Paterson, Sixth Ward.	.....	804	2,835,460	2,555,800	5,391,260	2,706,670		8,097,930	1,936,327.75	96,120,302.25	990
7 Paterson, Seventh Ward.	.....	3,254	1,641,160	2,405,030	4,046,190	1,865,900		5,912,090			1,432
8 Paterson, Eighth Ward.	.....	4,000	1,163,080	2,021,820	3,191,800	591,130		3,782,930			1,803
9 Paterson, Ninth Ward.	.....	3,053	4,112,065	5,960,900	10,072,965	2,670,382		12,743,347			2,752
10 Paterson, Tenth Ward.	.....	5,218	1,828,838	2,872,900	4,701,538	1,153,360		5,824,898			2,082
11 Paterson, Eleventh Ward.	.....	267	4,665,531	5,371,175	10,036,706	828,945		10,866,651			2,184
12 Paterson, Second Class	.....				373,208			373,208			
Railroad Property	.....				7,207,135	1,185,100		8,392,235			1,744
13 Passaic, First Ward.	.....	3,282	2,645,060	4,562,075	7,207,135	1,244,754		7,074,604			1,261
14 Passaic, Second Ward.	.....	4,065	2,638,550	3,191,300	5,829,850	606,900		7,620,670	539,832.00	35,006,754.00	1,136
15 Passaic, Third Ward.	.....	11,700	3,424,550	5,589,350	7,013,880	606,900		12,328,750			1,986
16 Passaic, Fourth Ward.	.....	4,864	3,687,150	7,221,100	10,908,250	1,420,500					
17 Passaic, Second Class	.....				130,327			130,327			
Railroad Property	.....				6,803,795	849,575		7,653,370	96,390.00	7,556,980.00	1,123
18 Acquackanonk Township.	5,216	17,276	2,899,100	3,904,695	6,803,795	849,575		7,653,370			
19 Little Falls Township.	2,824	1,427	613,650	1,223,859	1,837,509	508,650		2,346,159	128,706.00	2,217,453.00	827
20 Wayne Township.	14,498	325	608,760	952,766	1,561,516	188,900		1,750,416	15,737.50	1,734,678.50	373
21 West Milford Township.	46,573	94	687,790	730,315	1,418,095	87,996		1,506,091	57,344.00	1,448,747.00	513
22 Pompton Township.	26,502	199	381,235	708,900	1,089,235	139,050		1,228,285	33,872.00	1,194,413.00	1,275
23 Haledon Borough.	1,460	1,952	439,095	866,656	1,305,751	167,825		1,473,576	20,125.00	1,453,451.00	658
24 Hawthorne Borough.	1,558	3,952	317,415	161,575	478,990	141,840		620,830	31,380.00	589,450.00	786
25 North Haledon Borough.	2,109	879	317,415	321,681	639,096	117,340		756,436	117,502.00	638,934.00	165
26 Pompton Lakes Borough.	1,241	1,655	301,695	428,620	729,315	10,525		739,840	7,025.00	732,815.00	215
27 Prospect Park Borough.	1,115	1,165	455,955	989,485	1,445,440	34,980		1,480,420	1,450.00	1,478,970.00	508
28 Totowa Borough.	2,179										206
Totals.	103,557	114,672	\$53,643,662	\$74,892,142	\$130,536,630	\$23,988,466		\$154,525,096	\$3,014,831.25	\$151,510,264.75	37,236

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of Taxes.				Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of property.	State school tax.	County tax.	Local tax.	
1 Paterson, First Ward.	\$112,450	\$53,000		\$152,800		\$318,250	\$	\$	\$	\$
2 Paterson, Second Ward.	107,600	15,000	384,203	212,800	15,000	734,600				
3 Paterson, Third Ward.	162,400	6,000	16,000	96,100		280,500				
4 Paterson, Fourth Ward.	146,200		60,100	543,300		749,600				
5 Paterson, Fifth Ward.	68,000		944,820	1,054,960	87,700	2,155,480				
6 Paterson, Sixth Ward.	60,700		12,500	41,000		114,200	250,963.00	290,024.60	1,116,274.10	1.69
7 Paterson, Seventh Ward.	25,000	70,000	203,000	433,100		731,100				
8 Paterson, Eighth Ward.	165,600		31,000	12,500		209,100				
9 Paterson, Ninth Ward.	597,000	70,000	834,000	989,900	76,600	2,567,500				
10 Paterson, Tenth Ward.	66,300	40,200	7,000	348,850		462,350				
11 Paterson, Eleventh Ward.	320,850		216,925	160,920	300,000	998,695				
12 Paterson, Second Class Railroad Property.										
13 Passaic, First Ward.	109,850		141,850	220,175		471,875				
14 Passaic, Second Ward.	127,000		202,500	201,500	10,000	541,000				
15 Passaic, Third Ward.	359,500		164,400	325,200		849,100	91,392.63	105,616.37	312,958.98	1.44
16 Passaic, Fourth Ward.	397,000	150,000	30,000	900,000		1,477,000				
17 Passaic, Second Class Railroad Property.										
18 Acquackanonk Township.	113,400		161,975	62,100	51,100	388,575	19,728.97	22,799.91	53,500.00	1.26
19 Little Falls Township.	29,800			47,000	1,000	77,800	5,789.11	6,690.05	12,990.00	1.09
20 Wayne Township.	26,700			14,700		41,400	4,528.69	5,233.52	12,250.00	1.26
21 West Milford Township.	10,800			31,500	300	42,600	3,782.27	4,370.86	6,300.00	.96
22 Pompton Township.	29,500			17,500		47,000	4,183.49	4,834.64	21,950.00	1.90
23 Haledon Borough.	37,800		25,500	9,200		72,500	3,231.58	3,734.54	16,480.00	1.87
24 Hawthorne Borough.	25,800		150	17,905	500	44,355	3,703.22	4,279.46	13,000.00	1.45
25 North Haledon Borough.	15,000		8,650	18,600	1,200	33,450	801.02	925.75	3,400.00	1.52
26 Pompton Lakes Borough.	5,000			7,600		12,600	1,667.90	1,927.66	11,132.50	1.95
27 Prospect Park Borough.	30,000			20,000		50,000	1,913.45	2,210.99	7,877.00	1.63
28 Totowa Borough.	12,000		42,000	20,000	42,000	116,000	3,861.19	4,462.05	10,220.00	1.26
Totals.	\$3,161,250	\$404,200	\$3,436,570	\$5,939,210	\$585,400	\$13,576,630	\$395,547.12	\$457,110.40	\$1,598,332.58	.....

State School Rate, .2611.
County Tax Rate, .3017.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
1 Salem, East Ward.	2794	882	\$460,773	\$1,193,542	\$1,654,315	\$561,447	\$49,860	\$2,165,902	\$2,165,902	\$2,165,902	938
2 Salem, West Ward.	156	755	305,670	810,195	1,115,865	411,800	44,575	1,483,090	1,483,090	1,483,090	760
3 Elmhurst.	7,555	33	252,890	.....	252,890	59,671	.....	1,312,561	1,312,561	1,312,561	115
4 Mannington.	23,297	821	1,054,325	.....	1,054,325	222,747	3,950	1,273,122	1,273,122	1,273,122	463
5 L. A. Creek.	25,150 1/2	151	503,411	106,740	610,151	163,683	9,700	764,134	764,134	764,134	328
6 Quinton.	16,531	.....	569,775	.....	569,775	132,683	19,100	683,538	683,538	683,538	310
7 Alloway.	18,883	196	552,910	83,725	636,635	150,913	4,100	783,448	783,448	783,448	429
8 P. Neck.	13,238 1/2	182	491,794	107,375	599,169	117,633	.....	716,262	716,262	716,262	332
9 P. Neck.	10,510	22	635,950	472,925	645,575	166,825	.....	812,400	812,400	812,400	212
10 P. Neck.	89	497	174,825	144,832	647,750	146,187	.....	793,937	793,937	793,937	548
11 Putnam.	12,137	136	432,621	.....	577,453	116,344	.....	693,797	693,797	693,797	310
12 Putnam.	21,580	58	1,292,250	.....	1,292,250	334,725	2,300	1,624,775	1,624,775	1,624,775	463
13 Woodtown Borough.	7,709 3/4	65	286,900	587,925	874,825	340,975	26,450	1,189,350	1,189,350	1,189,350	395
14 Putnam.	22,527	65	1,070,511	.....	1,070,511	189,642	4,430	1,255,733	1,255,733	1,255,733	501
15 Putnam.	27,021 1/2	236	656,600	.....	656,600	86,596	4,400	742,796	742,796	742,796	541
16 Elmer Borough.	27,237	444	134,295	338,425	472,720	110,215	5,400	577,475	577,475	577,475	312
Totals.	199,902	3,739	\$8,875,500	\$3,855,309	\$12,730,809	\$3,312,256	\$170,745	\$15,872,320	\$15,872,320	\$15,872,320	6,957

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.		Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
1 Salem, East Ward.....	\$52,000		\$102,500	\$158,500	\$18,000	\$331,000	\$5,767.93	\$11,342.69	\$21,442.43
2 Salem, West Ward.....	9,000			61,000	12,000	82,000	3,039.34	7,777.08	14,682.50
3 Elsinboro.....	2,500				100	2,600	824.50	1,644.72	1,687.82
4 Mannington.....	9,000		25,000			39,700	3,372.42	6,085.23	7,638.73
5 L. A. Creek.....	5,800			5,700		13,700	2,033.16	4,003.49	3,967.84
6 Quinton.....	4,000		10,000	15,500	900	29,600	1,815.55	3,584.39	4,784.76
7 Alloway.....	6,000		8,000	33,700	200	48,900	2,085.30	4,103.92	6,659.30
8 L. P. Neck.....	5,800		15,000	10,000	6,000	36,800	1,903.90	3,754.56	3,939.44
9 U. P. Neck.....	4,300		15,000			19,400	2,163.48	4,254.48	3,168.36
10 Penns Grove Borough.....	8,000			39,900	3,000	50,900	2,113.62	4,158.47	6,827.85
11 Oldmans.....	6,500			14,500	1,200	22,200	1,843.25	3,637.74	5,411.61
12 Pilesgrove.....	6,000		500	6,000	800	13,300	4,321.89	8,513.83	9,911.12
13 Woodstown Borough.....	5,600		41,500	37,300	3,800	88,200	3,146.24	6,249.62	10,466.28
14 U. Pittsgrove.....	5,800			36,200	1,400	43,400	3,325.47	6,594.81	5,050.79
15 Pittsgrove.....	13,850			11,500	7,500	32,850	1,945.54	3,922.20	7,502.23
16 Elmer Borough.....	7,000		6,000	39,900		52,900	1,538.26	3,022.79	4,388.81
Totals.....	\$151,150		\$208,500	\$476,700	\$55,100	\$891,450	\$42,139.85	\$83,250.00	\$117,820.00

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1910.

TAXING DISTRICT.	Number of acres.	Value of land without improvements.	Value of improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
1 Bedminster.....	20,064	Farm	Land		\$1,631,700	\$250,250	\$.....	\$1,881,950	\$1,881,950	.....	\$1,881,950	583
2 Bernards.....	25,571	\$4,116,524			4,516,524	683,946	.....	5,200,470	5,200,470	.....	5,200,470	800
3 Branchburg.....	12,324	Farm	Land.		736,800	140,200	6,800	870,200	870,200	.....	870,200	300
4 Bridgewater.....	20,748	1,837,466			2,553,776	628,378	5,168	3,176,986	3,176,986	.....	3,176,986	1,042
5 Bound Brook Borough.....	640	628,900	1,267,800		1,896,700	290,421	2,000	2,185,121	2,185,121	.....	2,185,121	680
6 Franklin.....	27,500	Farm	Land.		1,916,895	418,131	4,850	2,330,176	2,330,176	.....	2,330,176	818
7 Hillsborough.....	34,000	Farm	Land.		2,112,417	312,172	9,100	2,415,489	2,415,489	.....	2,415,489	623
8 Montgomery.....	19,412	Farm	Land.		802,678	194,640	10,175	987,143	987,143	.....	987,143	355
9 Monticello Borough.....	400	49,657	26,263		75,920	19,710	.....	95,630	95,630	.....	95,630	47
10 North Plainfield.....	5,654	272,500	213,250		485,750	59,102	.....	544,852	544,852	.....	544,852	160
11 North Plainfield Borough.....	1,275	1,377,075	2,518,300		3,895,375	428,400	19,550	4,294,225	4,294,225	.....	4,294,225	1,293
12 Rocky Hill Borough.....	400	59,626	149,512		209,138	57,630	19,550	247,218	247,218	.....	247,218	60
13 S. Bound Brook Borough.....	400	107,550	330,050		437,600	112,472	.....	550,072	550,072	.....	550,072	223
14 Somerville Borough.....	12,826	1,338,214	1,964,961		3,303,175	761,155	49,642	4,014,658	4,014,658	.....	4,014,658	1,250
15 Warren.....	.....	Farm	Land.		506,675	68,450	.....	575,125	575,125	.....	575,125	275
Totals.....	181,214	\$9,787,512	\$7,576,446		\$25,071,123	\$4,425,027	\$126,835	\$29,369,315	\$29,369,315	.....	\$29,369,315	8,489

BOARD OF EQUALIZATION OF TAXES.

Abstract of Rates and Exemptions in the County of Somerset, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
1 Bedminster.....	\$30,000	\$.....	\$.....	\$13,000	\$3,500	\$96,500	\$4,910.89	\$10,915.31	\$15,620.19
2 Bernards.....	75,000	.....	.....	76,000	.....	151,500	13,573.22	30,162.73	60,845.50
3 Branchburg.....	5,600	.....	6,000	6,000	.....	11,925	2,270.72	5,047.18	5,308.22
4 Bridgewater.....	39,500	.....	10,000	68,500	4,300	122,300	8,290.93	18,426.51	20,650.40
5 Bound Brook Borough.....	100,000	5,000	10,000	75,000	20,000	210,000	5,702.18	12,673.70	27,532.52
6 Franklin.....	16,375	.....	6,000	59,900	2,200	84,475	6,086.75	13,515.02	13,282.00
7 Hillsborough.....	7,800	.....	.....	26,000	5,300	39,100	6,303.42	14,098.84	9,903.50
8 Monticello.....	2,500	.....	432,922	21,600	3,000	460,112	2,575.04	5,725.43	5,922.85
9 Monmouth.....	2,000	.....	12,000	12,000	3,500	14,500	2,249.52	5,160.45	5,411.20
10 North Plainfield.....	3,300	.....	32,000	32,000	.....	135,300	1,421.56	3,160.14	8,498.69
11 North Plainfield Borough.....	100,000	.....	82,000	82,000	3,000	197,000	11,268.92	24,908.10	52,389.14
12 Rocky Hill Borough.....	9,500	.....	11,350	8,100	.....	19,550	1,644.72	3,433.86	1,854.12
13 S. Bound Brook Borough.....	11,400	.....	750	8,100	.....	20,150	1,435.18	3,180.42	1,500.72
14 Somerville Borough.....	65,000	.....	249,000	180,000	7,000	501,000	10,477.25	23,285.02	46,971.80
15 Warren.....	4,200	.....	.....	7,500	1,100	12,800	1,500.57	3,335.72	7,361.60
Totals.....	\$472,175	\$5,000	\$720,922	\$728,190	\$50,225	\$1,976,512	\$76,642.76	\$170,342.01	\$282,063.55

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
1 Andover Twp....	11,573	.....	\$	*	\$296,280	\$99,360	\$16,070	\$379,570	\$402,183	\$200	\$401,983	135
2 Andover Bor....	790	.....	43,825	120,400	164,225	107,515	2,295	269,445	277,336	300	277,036	170
3 Branchville Bor..	†	.....	43,840	179,840	223,680	101,256	2,500	322,436	329,621	2,200	327,421	189
4 Byram.....	17,634	.....	*	*	190,375	168,179	Nothing	358,554	384,719	Nothing	384,719	107
5 Frankford.....	19,851	344	306,450	203,050	509,500	163,588	8,345	664,743	678,871	1,900	676,971	260
6 Fredon.....	11,441	.....	*	*	226,850	67,276	5,847	288,279	295,759	3,600	292,159	125
7 Green.....	9,813	.....	*	*	250,800	94,638	1,462	402,035	403,848	Nothing	403,848	205
8 Hampton.....	14,207	13	*	*	210,374	152,697	5,128	299,884	319,210	400	318,810	191
9 Hardyston.....	22,687	295	*	*	2,997,540	208,712	Nothing	3,206,252	3,314,534	6,000	3,308,534	847
10 Hopatcong Bor..	†	.....	168,410	127,650	296,160	34,460	Nothing	330,620	330,620	Nothing	330,620	59
11 Lafayette.....	10,977	.....	*	*	314,850	116,279	15,322	415,607	430,323	Nothing	430,323	213
12 Montague.....	26,325	.....	*	*	220,400	39,250	200	259,450	262,400	Nothing	262,400	199
13 Newton.....	1,300	.....	*	*	2,193,250	624,719	91,332	2,726,637	2,751,553	25,554	2,725,999	1,064
14 Sandyston.....	27,343	.....	*	*	233,200	72,700	Nothing	305,900	302,825	Nothing	302,825	245
15 Sparta.....	24,503	.....	561,835	173,740	735,575	152,990	Nothing	888,565	920,684	250	920,434	455
16 Stanhope Bor....	925	.....	*	*	363,841	44,837	Nothing	408,678	441,678	1,500	440,178	236
17 Stillwater.....	16,500	89	125,950	486,485	283,225	71,215	1,050	353,390	360,220	Nothing	360,220	248
18 Sussex Bor.....	450	.....	*	*	613,435	220,500	35,800	798,135	794,700	2,175	792,525	312
19 Vernon.....	39,239	.....	*	*	661,135	178,784	Nothing	839,919	862,844	16,500	846,344	401
20 Walpack.....	13,058	.....	*	*	127,815	37,256	Nothing	165,071	168,146	700	167,446	88
21 Wantage.....	36,000	134	*	*	848,700	242,620	8,250	1,083,070	1,098,669	700	1,097,969	.....
Totals.....	304,643	972	\$1,251,310	\$1,291,165	\$11,961,210	\$2,998,831	\$193,801	\$14,766,240	\$15,130,743	\$62,029	\$15,068,714	5,748

†Not given in duplicate.

*Separation not made by Assessor.

‡Includes assessment of second class Railroad Property by State Board of Assessors, \$202,148.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-wards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Andover Township.....	\$3,200	\$.....	\$.....	16,400	\$.....	\$3,200	\$1,075.07	\$1,967.54	\$2,500	\$1,379
2 Andover Borough.....	3,200	.....	.....	10,000	.....	22,000	740.91	1,355.98	3,433	1,998
3 Branchville Borough.....	2,000	350	.....	10,000	.....	12,350	875.66	1,802.59	4,100	2,001
4 Bryan.....	2,250	.....	.....	2,000	500	4,750	1,028.91	1,893.04	2,500	1,407
5 Frankford.....	3,600	.....	8,350	2,000	1,000	14,950	1,810.51	3,313.50	4,800	1,464
6 Fredon.....	1,200	3,000	.....	.....	.....	4,200	781.36	1,430.00	2,850	1,721
7 Green.....	5,000	.....	7,700	.....	1,300	14,000	1,080.07	1,976.68	3,000	1,572
8 Hampton.....	1,700	.....	2,500	56,400	6,000	94,500	8,848.36	16,193.85	25,450	1,545
9 Hartstong Borough.....	32,100	.....	.....	.....	.....	.....	8,884.29	1,618.25	3,000	1,665
10 Hopatcong Borough.....	.....	.....	.....	10,500	1,000	17,900	1,701.77	2,108.25	3,125	1,952
11 Lafayette.....	6,400	.....	.....	3,500	500	8,000	1,701.77	1,284.34	2,600	1,748
12 Montague.....	4,000	.....	54,500	94,000	1,000	175,200	7,290.43	13,342.80	36,180	2,072
13 Newton.....	25,000	.....	.....	4,500	1,700	121,100	7,290.43	4,462.20	3,250	1,897
14 Sandyston.....	15,700	.....	.....	22,300	2,100	35,900	2,461.63	2,505.15	9,930	1,512
15 Sparta.....	11,500	.....	.....	7,500	.....	17,500	1,772.23	2,194.49	5,700	2,045
16 Stanhope Borough.....	10,000	.....	.....	16,000	3,000	23,300	963.39	3,763.13	2,550	1,465
17 Stillwater.....	4,300	.....	.....	19,000	.....	26,000	2,119.55	3,378.09	9,770	1,937
18 Sussex Borough.....	14,000	3,000	.....	17,700	5,950	33,550	2,263.35	4,142.26	8,980	1,798
19 Vernon.....	9,900	.....	.....	.....	400	5,400	447.83	819.58	1,250	1,501
20 Walpack.....	1,500	.....	.....	5,000	10,000	25,000	2,936.43	5,374.06	11,300	1,786
21 Walpack.....	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$156,550	.....	\$69,200	\$300,500	\$38,050	\$564,300	\$40,300.10	\$73,755.00	\$144,888	.....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1910.

TAXING DISTRICT.	Number of		Value of land improvements.	Second class rail-road property.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for mortgage debt (other than indebtedness.)	Net valuation taxable plus 2d class railroad property.	Valuation as equalized by county board.	Amounts deducted under Ch. 87, laws of 1910.
	Acres.	Lots.									
1 Clark Township.....	2,665	64	\$ 2,204,180.00	\$9,016.00	\$ 2,598,740.00	\$533,312.00	\$233,865.00		\$767,177.00	\$768,177.00	\$ 107,975.00
2 Cranford Township.....	1,299	8,968	77,781.00	77,781.00	2,598,740.00	4,880,701.00	502,605.00		5,383,306.00	5,383,306.00	
3	1,376	1,780									
4	2	1,123									
5	15	1,255									
6	15	2,037									
7	15	1,760									
8 City of Elizabeth.....	144	3,530	18,569,295.00	2,371,528.00	29,678,244.00	50,619,067.00	6,738,263.90		57,407,330.90	57,408,430.90	1,859,066.20
9	441	3,041									
10	212	2,048									
11	2	6,018									
12	2	2,279									
13	2	1,482									
14 Fanwood Township.....	4,515	1,075	764,150.00	418.00	255,970.00	1,020,538.00	304,695.00		1,325,233.00	1,325,233.00	34,140.00
15 Fanwood Borough.....	400	500	209,250.00	16,179.00	216,700.00	422,129.00	67,750.00		509,879.00	509,879.00	700.00
16 Garwood Borough.....	80	3,361	301,797.00	6,974.00	675,700.00	984,471.00	207,920.00		1,192,391.00	1,192,391.00	121,555.00
17 Kenilworth Borough.....	593	7,199	387,585.00	5,925.00	257,525.00	651,035.00	111,125.18		762,160.18	762,160.18	270,263.97
18 Linden Township.....	5,222	12,400	2,846,872.00	27,950.00	2,927,537.00	5,802,359.00	2,023,916.00		7,826,275.00	7,827,625.00	73,310.00
19 Linden Borough.....	53	3,182	585,550.00	5,387.00	336,525.00	927,462.00	76,000.00		1,003,462.00	1,003,462.00	8,750.00
20 Mountaineer Hor.....	2,463	20				436,800.00	37,600.00		474,400.00	479,500.00	50,100.00
21 New Providence Twp.....	3,774	1,757	294,788.50	1,659.00	68,600.00	365,047.50	5,100.00		370,147.50	370,147.50	2,200.00
22 New Providence Bor.....	2,141	1,521	192,150.00	1,736.00	299,550.00	493,436.00	24,550.00		517,986.00	517,986.00	
23		1,528									
24 City of Plainfield.....	1	1,678	8,214,325.00	189,459.00	12,577,575.00	20,981,359.00	3,682,205.00	264,525.00	24,399,039.00	24,411,589.00	205,548.00
25	3	1,362									
26	4	1,786									
27	1	2,302									
28 City of Rahway.....	2	4,406	2,494,175.00	43,024.00	3,127,800.00	5,664,999.00	917,675.00		6,582,674.00	6,612,966.42	20,750.00
29	3	2,302									
30	4	746									
31	5										
32 Roselle Borough.....	957	5,300	1,356,450.00	16,410.00	1,374,725.00	2,747,585.00	286,875.00		3,034,460.00	3,036,450.00	89,625.00
33 Roselle Park Bor.....	112	6,061	1,169,275.00	38,841.00	1,401,850.00	2,609,966.00	127,991.00		2,782,957.00	2,782,957.00	33,550.00
34 Springfield Township.....	3,634	197		5,503.00		905,368.00	127,202.00		1,032,570.00	1,032,570.00	117,700.00
35	1,960	768									
36 City of Summit.....	2	1,020	4,100,850.00	84,617.00	4,933,850.00	9,119,317.00	830,960.00		9,950,277.00	9,950,277.00	203,018.00
37 Union Township.....	2	6,258		22,360.00		2,454,185.00	504,204.85		2,958,389.85	2,956,010.85	103,174.06
38	1										
39 Westfield.....	2,000	7,500	3,017,720.00	24,522.00	3,397,900.00	6,440,142.00	612,200.00		7,052,342.00	7,052,342.00	122,275.00
40	2										
41	3										
Totals.....	39,069	109,731	\$46,708,412.50	\$2,949,289.00	\$64,128,791.00	\$118,079,278.50	\$17,517,702.93	\$264,525.00	\$135,332,456.43	\$135,383,489.85	\$3,433,200.23

Abstract of Ratables and Exemptions in the County of Union, for the Year 1910—Continued.

TAXING DISTRICT.	Net valuation on which county and state school taxes are apportioned.	Number of polls assessed.	Property exempt from taxation.					Apportionment of taxes.				Total tax rate per \$100 valuation.
			Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Clark Township.....	\$768,177.00	103	\$1,200.00	\$.....	\$.....	\$2,700.00	\$2,000.00	\$5,900.00	\$1,996.49	\$2,148.30	\$1,750.00	\$.77
2 Cranford Township.....	5,275,331.00	940	50,200.00	.....	20,000.00	90,750.00	.....	160,950.00	13,703.73	14,762.46	59,551.15	1.64
3 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8 City of Elizabeth.....	55,549,364.70	16,166	735,550.00	136,700.00	1,130,150.00	2,777,700.00	3,500.00	4,783,600.00	144,300.58	155,343.80	603,532.97	1.60
9 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15 Fanwood Township.....	1,291,093.00	135	30,000.00	.....	.....	30,000.00	12,000.00	72,000.00	3,353.87	3,610.51	14,465.69	1.62
16 Fanwood Borough.....	1,509,179.00	41	16,200.00	.....	.....	.....	.....	22,170.00	1,322.69	1,423.92	5,704.31	1.06
17 Fanwood Borough.....	1,070,896.00	301	8,000.00	.....	1,280.00	4,690.00	.....	33,000.00	2,757.71	2,934.59	6,837.00	1.08
18 Kenilworth Borough.....	401,896.21	122	8,000.00	25,000.00	.....	.....	.....	33,000.00	1,271.80	1,375.59	6,300.00	1.18
19 Kenilworth Township.....	7,754,315.00	452	9,700.00	.....	3,000.00	.....	177,500.00	190,200.00	20,143.38	21,985.93	28,619.31	1.90
20 Linden Borough.....	984,315.00	152	8,000.00	.....	.....	36,700.00	.....	27,500.00	2,853.96	2,781.71	8,482.31	1.48
21 Mountaineer Bor.....	426,400.00	106	4,000.00	.....	5,000.00	12,000.00	.....	24,000.00	1,115.45	1,200.82	3,198.00	1.15
22 New Providence Twp.....	367,947.50	116	6,150.00	.....	.....	.....	.....	6,150.00	855.82	1,028.97	2,500.00	1.45
23 New Providence Bor.....	517,486.00	165	19,000.00	.....	500.00	29,000.00	.....	48,500.00	1,344.27	1,447.15	7,125.00	1.92
24 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 City of Plainfield.....	24,206,041.00	4,984	496,100.00	45,000.00	210,100.00	988,725.00	56,950.00	1,746,875.00	62,880.03	67,692.19	271,485.00	1.65
26 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 City of Rahway.....	6,583,246.42	2,002	170,000.00	20,000.00	415,000.00	232,500.00	21,500.00	859,000.00	17,104.37	18,410.05	93,500.00	1.96
30 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32 Roselle Borough.....	2,946,825.00	608	70,000.00	.....	.....	71,000.00	.....	143,000.00	7,654.97	8,240.80	32,000.00	1.60
33 Roselle Park Bor.....	2,749,407.00	694	96,200.00	.....	2,000.00	14,500.00	.....	113,700.00	7,142.13	7,688.72	39,964.40	1.07
34 Springfield Township.....	914,870.00	315	24,300.00	.....	3,000.00	12,500.00	2,800.00	39,600.00	2,376.56	2,568.43	8,437.00	1.30
35 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36 City of Summit.....	9,747,269.00	1,774	120,400.00	.....	135,000.00	389,600.00	.....	645,000.00	25,320.45	27,258.21	128,728.20	1.84
37 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38 Union Township.....	2,852,836.79	819	35,900.00	.....	2,500.00	20,800.00	53,000.00	112,000.00	7,410.81	7,977.96	22,800.00	1.28
39 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40 Westfield.....	6,930,087.00	1,080	102,000.00	.....	37,000.00	88,000.00	17,000.00	244,000.00	18,003.24	19,379.94	93,981.00	1.87
41 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$131,950,289.62	31,085	\$1,995,700.00	\$226,700.00	\$1,964,530.00	\$4,740,965.00	\$346,250.00	\$9,274,145.00	\$342,772.31	\$369,000.00	\$1,440,961.43

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1910.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate, including second class railroad property (in second column).	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which taxes are apportioned.	Number of polls assessed.
	Acre.	Lots.										
1 Allamuchy.....	12,524	500	\$.....	\$.....	\$3,879	\$113,190	\$4,036	\$505,078	\$505,078	\$500	\$504,578	161
2 Belvidere.....	500	500	.....	.....	18,440	675,712	29,130	1,517,792	1,517,792	.....	1,517,792	472
3 Blairtown.....	17,017	147	.....	.....	7,171	310,810	1,345	1,926,571	1,926,571	10,000	1,916,571	387
4 Franklin.....	13,863	103	.....	.....	1,902	282,367	1,200	1,312,517	1,312,517	.....	1,312,517	352
5 Frelinghuysen.....	14,536	180	.....	.....	24	185,700	.....	1,570,564	1,570,564	.....	1,570,564	235
6 Greenwich.....	6,055	180	.....	.....	4,794	141,117	7,395	640,833	642,833	450	642,383	238
7 Hackensack.....	1,789	569	.....	.....	1,367,475	319,425	19,355	1,657,730	1,679,880	850	1,679,030	695
8 Hackettstown.....	10,825	.....	425,280	942,105	12,335	41,667	1,250	1,192,578	1,192,578	.....	1,192,578	104
9 Harmony.....	13,930	103	.....	.....	6,084	114,388	.....	649,867	650,117	.....	650,117	507
10 Hope.....	17,472	129	.....	.....	509,034	156,099	.....	665,497	665,497	1,520	663,977	336
11 Independence.....	10,598	.....	.....	.....	358,099	97,096	300	462,077	463,373	.....	463,373	217
12 Knowlton.....	13,743	266	.....	.....	8,478	240,704	875	788,682	788,752	35,000	753,752	354
13 Lopatcong.....	4,594	552	.....	.....	532,130	16,703	1,050	492,740	492,040	50	491,990	133
14 Mansfield.....	17,306	70	.....	.....	414,592	154,245	2,500	749,482	746,982	4,288	742,694	333
15 Oxford.....	17,900	200	.....	.....	580,450	344,490	1,100	1,350,441	1,350,441	4,200	1,346,241	785
16 Pahaquarry.....	11,010	.....	.....	.....	116,528	18,357	.....	1,130,037	1,135,037	.....	1,135,037	87
17 Phillipsburg, 1st Ward.....	740	.....	542,510	753,395	1,295,905	231,587	2,800	1,949,979	1,950,119	1,460	1,948,659	662
18 Phillipsburg, 2nd Ward.....	477	.....	331,935	447,085	779,020	128,903	.....	1,907,923	1,907,923	2,641	1,905,282	545
19 Phillipsburg, 3rd Ward.....	781	.....	297,235	603,775	901,010	173,781	5,221	989,570	989,570	3,900	985,670	615
20 Phillipsburg, 4th Ward.....	493	.....	235,275	529,550	764,825	149,406	1,200	812,731	812,731	3,500	809,231	408
21 Phillipsburg, 5th Ward.....	35	.....	210,155	563,845	773,999	187,943	.....	681,442	681,442	3,078	678,364	452
22 Phillipsburg, 6th Ward.....	872	2,209	237,740	916,087	1,153,827	166,826	.....	1,200,699	1,200,699	2,260	1,200,439	492
23 Polatcong.....	7,761	824	441,825	1,091,294	1,698,600	293,584	.....	2,014,773	2,014,773	2,400	2,012,373	625
24 Washington Borough.....	7,682	969	.....	.....	1,533,119	352,260	52,465	1,861,976	1,862,082	2,200	1,860,882	944
25 Washington Township.....	10,834	200	.....	.....	694,740	299,942	4,200	1,980,267	1,980,267	1,600	1,978,667	312
Totals.....	203,915	9,996	\$2,721,955	\$5,846,436	\$18,954,500	\$4,993,841	\$144,772	\$24,381,846	\$24,409,760	\$72,917	\$24,336,843	10,489

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1910—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
1 Allamuchy.....	\$9,400	\$.....	\$78,500	\$53,850	\$10,000	\$9,500	\$1,338.89	\$1,988.30	\$3,060.00
2 Belvidere.....	21,000	.....	800	31,200	1,800	163,350	4,027.43	5,980.90	10,895.00
3 Elizabethtown.....	8,900	100,000	800	31,200	1,800	232,700	4,027.43	5,980.90	10,895.00
4 Franklin.....	6,450	.....	1,000	20,500	2,800	10,850	3,432.74	5,172.01	8,825.00
5 Frelinghuysen.....	4,500	.....	.....	25,600	2,800	10,850	3,432.74	5,172.01	8,825.00
6 Greenwich.....	10,000	.....	.....	25,600	2,800	57,000	1,704.55	2,548.32	3,480.00
7 Greentown.....	40,000	210,000	8,000	75,000	2,000	333,000	4,455.28	6,516.26	15,199.40
8 Hackettstown.....	1,000	.....	.....	.....	.....	1,200	1,725.07	2,568.80	4,300.00
9 Hardwick.....	5,400	.....	11,600	17,400	1,500	18,200	1,761.85	2,568.80	4,300.00
10 Hope.....	5,700	.....	17,400	17,400	2,821	25,821	1,229.55	1,826.94	3,750.00
11 Independence.....	1,700	.....	10,400	10,400	1,300	14,400	2,200.07	2,870.18	4,950.00
12 Knowlton.....	7,700	.....	24,700	24,700	3,600	36,000	1,305.49	1,938.70	2,425.00
13 Lopatcong.....	2,000	.....	25,000	20,000	.....	3,000	1,970.73	2,826.60	4,600.00
14 Mansfield.....	15,800	.....	47,000	47,000	1,250	64,050	3,522.23	5,304.90	10,050.00
15 Oxford.....	1,050	.....	15,000	31,500	1,500	2,200	358.32	532.12	875.00
16 Fahaquarry.....	120,500	8,000	79,100	6,600	.....	167,000	5,170.73	7,678.74	21,095.08
17 Phillipsburg, 1st Ward.	26,000	.....	2,000	21,200	14,000	32,600	2,402.15	3,867.29	9,821.30
18 Phillipsburg, 2nd Ward.	2,500	7,000	10,000	21,200	14,000	18,500	2,420.59	3,805.25	10,488.14
19 Phillipsburg, 3rd Ward.	33,940	.....	3,750	1,650	.....	46,200	2,543.00	3,776.46	10,400.22
20 Phillipsburg, 4th Ward.	12,500	.....	41,000	139,000	800	34,100	6,339.80	7,929.82	12,988.35
21 Phillipsburg, 5th Ward.	28,000	.....	600	3,700	6,000	14,800	2,623.41	3,895.87	4,400.00
22 Phillipsburg, 6th Ward.	.....	.....	.....	.....	.....	.....	.....	.....	.....
23 Pohatcong.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 Washington Borough.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Washington Township.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$377,540	\$415,000	\$264,750	\$575,200	\$71,521	\$1,704,011	\$64,577.39	\$95,900.00	\$186,677.78

State School Rate, .26534826.

County Rate, .39403275.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1910.

COUNTY.	1	2	3	4	5	6	7	8
	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable as equalized by county board.	Amounts deducted under Ch. 57, laws of 1910.	Net valuation on which county and state school taxes are apportioned among the taxing districts.
1 Atlantic.....	\$32,411,650.00	\$23,018,451.00	\$75,430,101.00	\$4,694,320.00	\$.....	\$80,124,421.00	\$1,145,481.00	\$78,978,940.00
2 Bergen.....	44,663,376.00	40,232,379.00	90,915,755.00	11,698,571.00	.....	102,614,326.00	2,462,725.00	100,051,601.00
3 Burlington.....	1,694,386.00	1,663,003.00	26,401,169.00	1,667,354.00	71,228.00	20,997,325.00	31,919.00	20,965,406.00
4 Camden.....	27,162,082.00	42,121,383.00	69,283,475.00	5,831,414.00	.....	67,296,831.00	.....	27,286,831.00
5 Cape May.....	14,695,369.00	8,513,548.00	23,008,917.00	1,866,679.00	.....	23,464,212.00	548,012.00	24,384,839.00
6 Cumberland.....	44,884,728.00	7,788,180.00	18,188,449.00	5,433,326.00	157,412.00	.....	83,525.00	23,400,687.00
7 Essex.....	108,695,105.00	229,356,335.00	431,047,249.00	88,779,856.00	3,522,445.00	516,304,860.00	7,330,026.00	508,974,834.00
8 Gloucester.....	10,162,802.00	8,145,135.00	18,307,937.00	3,140,988.00	85,832.00	422,071,345.00	42,445.00	22,023,900.00
9 Hudson.....	151,540,566.00	224,258,600.00	431,805,168.00	36,145,651.00	.....	467,950,819.00	10,386,352.00	457,564,467.00
10 Hunterdon.....	1,473,883.00	4,283,678.00	15,842,457.00	5,253,401.00	320,540.00	20,773,174.00	161,122.00	20,712,052.00
11 Mercer.....	.....	.....	74,743,717.00	14,270,448.00	1,626,797.00	88,642,928.00	2,500,683.00	86,142,245.00
12 Middlesex.....	33,312,678.00	36,711,881.00	46,589,278.00	13,199,218.00	.....	59,788,496.00	188,399.00	59,600,097.00
13 Monmouth.....	7,475,847.00	12,865,307.00	82,497,280.00	10,451,789.00	482,353.00	92,466,716.00	341,847.00	92,124,869.00
14 Morris.....	6,498,069.00	7,793,391.00	40,105,627.00	6,945,739.00	.....	47,051,366.00	983,924.00	46,067,442.00
15 Ocean.....	53,643,662.00	74,892,142.00	14,291,460.00	2,355,860.00	.....	16,647,320.00	.....	15,510,264.75
16 Passaic.....	8,875,500.00	3,855,309.00	130,536,630.00	23,988,466.00	.....	154,525,096.00	3,014,831.25	151,510,264.75
17 Salem.....	9,787,512.00	7,576,446.00	12,730,809.00	3,312,256.00	170,745.00	15,372,320.00	.....	15,872,320.00
18 Somerset.....	1,251,310.00	1,291,165.00	25,071,123.00	4,425,027.00	126,835.00	29,369,315.00	.....	29,369,315.00
19 Sussex.....	46,708,412.50	64,128,791.00	11,961,210.00	2,998,831.00	193,801.00	115,130,743.00	62,029.00	115,068,714.00
20 Union.....	2,721,955.00	5,846,436.00	118,079,278.50	17,517,702.93	294,525.00	24,409,760.00	3,433,200.23	131,950,289.62
21 Warren.....	.....	.....	19,590,691.00	4,963,841.00	144,772.00	.....	72,917.00	24,336,843.00
Totals.....	.....	.....	\$1,776,408,029.50	\$271,941,267.93	\$7,167,285.00	\$2,045,898,213.85	\$32,669,437.48	\$2,013,228,776.37

a (Column 7). This is the net amount deducted. The gross reductions on appeal amounted to \$1,158,772 and the gross increase to \$13,291.
b (Column 6). The ratables in Camden County were raised by the County Board of Taxation from \$75,214,589 to \$77,296,381, an increase of \$2,081,792.
c (Column 6). The ratables in Cape May County were raised by the County Board of Taxation from \$24,873,806 to \$25,132,851, an increase of \$256,045.
d \$170,357, in addition to which \$537,893 of second class railroad property is included in the total, but not in the real estate column.
e (Column 6). The ratables in Hunterdon County were reduced by the County Board of Taxation from \$20,773,318 to \$20,773,174, a decrease of \$2,144.
f (Column 6). This total includes an increase of \$162,355, made by the County Board, and \$202,148 representing second class railroad property not included in previous columns.
g (Column 6). The ratables in Union County were raised by the County Board of Taxation from \$135,332,456.43 to \$135,333,489.85, an increase of \$51,033.42.
h (Column 3). Includes \$55,986,002, second class railroad property, which in Hudson County's abstract is returned in a separate column.
i (Column 7). This is the net amount deducted. The gross reductions on appeal amounted to \$64,077, and the increases to \$2,955.
k (Column 6). Second class railroad property to the amount of \$1,255,560, is not included in column 4, but is included in column 8.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1910—Continued.

COUNTY.	Property exempt from taxation.						Apportionment of taxes.		
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
1 Atlantic.....	\$660,695.00	\$200.00	\$1,380,255.00	\$1,167,175.00	\$32,085.00	\$3,240,410.00	\$108,852.06	\$115,000.00	\$1,071,083.84
2 Bergen.....	1,917,090.00	120,390.00	1,026,215.00	1,399,610.00	368,250.00	4,831,555.00	282,701.02	500,000.00	1,843,382.00
3 Burlington.....	1,470,200.00	176,000.00	1,511,800.00	1,247,800.00	101,735.00	2,407,535.00	80,553.05	102,136.67	1,611,711.40
4 Camden.....	1,517,450.00	126,290.00	2,094,370.00	2,769,395.00	244,031.00	6,751,536.00	201,808.73	320,211.75	1,098,309.40
5 Cape May.....	226,175.00	34,050.00	1,198,615.00	1,489,165.00	2,900.00	2,960,905.00	64,136.43	105,400.00	375,132.18
6 Cumberland.....	378,100.00	23,150.00	454,850.00	1,193,175.00	46,550.00	2,095,825.00	69,814.11	108,000.00	303,832.00
7 Essex.....	8,649,450.00	941,200.00	27,291,050.00	14,943,600.00	3,164,500.00	51,989,800.00	1,310,610.18	1,061,500.00	0,500,828.00
8 Gloucester.....	8,069,615.00	1,844,880.00	10,876,299.00	9,436,090.00	1,556,180.00	31,782,704.00	1,225,133.08	1,061,000.00	324,000.00
9 Hudson.....	8,261,400.00	7,100.00	400,500.00	9,679,050.00	69,550.00	1,417,600.00	24,617.78	80,000.00	1,108,286.70
10 Hunterdon.....	1,818,450.00	3,924,175.00	6,743,925.00	3,357,685.00	413,450.00	16,257,685.00	284,776.06	371,000.00	1,096,356.40
11 Mercer.....	1,694,550.00	1,136,350.00	845,825.00	1,570,850.00	170,525.00	4,337,100.00	101,763.40	260,000.00	1,042,374.04
12 Middlesex.....	1,299,450.00	1,178,350.00	2,041,275.00	2,249,655.00	154,175.00	5,832,555.00	240,037.25	380,000.00	1,132,323.00
13 Monmouth.....	1,654,900.00	114,000.00	4,041,200.00	3,043,350.00	172,150.00	8,762,080.00	143,012.33	312,000.00	442,710.38
14 Morris.....	174,900.00	114,000.00	4,141,575.00	5,403,415.00	43,000.00	13,762,080.00	43,937.31	455,075.00	181,484.46
15 Ocean.....	3,161,250.00	404,200.00	3,486,570.00	5,039,210.00	585,000.00	13,675,030.00	305,547.12	457,110.40	1,004,332.88
16 Passaic.....	472,150.00	5,000.00	308,500.00	708,190.00	55,100.00	591,490.00	24,136.66	83,290.00	117,820.00
17 Salem.....	156,550.00	.....	720,922.00	708,190.00	55,100.00	1,976,312.00	70,342.70	170,342.01	262,083.80
18 Somerset.....	472,150.00	.....	89,200.00	300,500.00	58,500.00	594,300.00	40,300.10	73,785.00	144,000.00
19 Sussex.....	1,895,700.00	226,700.00	1,964,530.00	4,740,865.00	346,250.00	9,274,145.00	342,772.31	369,000.00	1,440,001.43
20 Union.....	377,540.00	415,000.00	264,750.00	575,200.00	71,521.00	1,704,011.00	64,577.39	99,000.00	1,440,001.43
21 Warren.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$33,462,780.00	\$9,476,685.00	\$65,006,926.00	\$57,281,560.00	\$7,747,207.00	\$172,975,158.00	\$5,205,058.10	\$8,428,018.83	\$24,110,347.80

* (Column 14). This was returned in two items, being \$103,500 for County Tax and \$1,500 for County Poor Tax.

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